



Issued August 31, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

Southern Division

INSTRUCTIONS FOR DETERMINING FARM ACREAGE ALLOTMENTS AND
NORMAL YIELDS UNDER THE 1940 AGRICULTURAL CONSERVATION
PROGRAM

TABLE OF CONTENTS

	<u>Page</u>
GENERAL INSTRUCTIONS	1
PART I - COTTON	2
Sec. 1. Eligible farms	2
2. County office instructions	2
A. Tabulation of data for farms in group 1-B	3
B. Tabulation of data for farms in group 1-A	3
C. Determination of reserve for 5- to 15-acre group 1-A farms	4
D. Tabulation of data for farms in group C-2	5
E. Determination of final allotments for group C-2 farms	7
3. State office procedure for determining final farm acreage allotments	7
A. Allotments for group 1-B farms	7
B. Allotments for group 1-A farms	8
(1) Preliminary tilled acreage factors	8
(a) County cotton ratio	8
(b) First factor	8
(2) First indicated allotment	8
(3) Columns 8(b) and 9(b), Form ACP-108	8
(4) Preliminary second factor	9
(5) Final second factor	10
(6) Application of final second factor	11
(7) County committee upward adjustment of group 1-A farms	12
(a) 5-to 15-acre farms	12
(b) Farms with indicated allotments of 15 acres or more (and all group 1-A farms in counties for which the maximum reserve for 5- to 15-acre farms is less than 100 acres)	12
(8) Minimum acreage allotments	13
C. Allotments for group C-2 farms	13
(1) Item 4 is greater than item 3	15
(2) Item 4 is less than item 3	15
D. Accounting for all allotments	16

142
 508B Preliminary
 SEP 14 1939

	<u>Page</u>
4. Distribution of 4-percent State reserve	16
A. Pursuant to Section 344 (g) (1)	17
B. Pursuant to Section 344 (g) (2)	18
(1) Determination of eligible counties	18
(2) Distribution among eligible counties	21
C. Pursuant to Section 344 (g) (3)	22
5. Administrative areas	25
A. Determination of counties in which administrative areas will be designated	25
(1) Determination by ratio of 1937 base to cropland by designated communities under the Bankhead Act	25
(2) Determination by comparison of 1937 base with cropland or tilled acreage by individual farms	26
(3) Determination by use of county maps	28
B. Determination of administrative area boundary lines	29
C. Determination of cotton acreage allotments for administrative areas	29
D. Determination of average yields for administrative areas.	29
(1) Tabulation of annual data	30
(2) Adjustment of annual yields	30
(3) Final determination of average yield	32
6. Redetermination of erroneous 1940 cotton acreage allotments	33
A. County office instructions	33
B. State office instructions	34
7. Apportionment of released cotton acreage allotments	35
A. County office instructions	35
(1) General	35
(2) Release of unused allotments	35
(3) County allotment of released acreage	36
(4) Apportionment of county allotment of unused acreage allotment	37
(a) Eligible farms	37
(b) Apportionment to eligible farms	38
(5) Execution of column 16, Form ACP-108	39
(6) Execution of column 17, Form ACP-108	39
(7) Execution of column 18, Form ACP-108	39
(8) Transmittals to State office	39
B. State office instructions	39
(1) Allocation to counties of State reserve of released allotments	39
(2) Checking county office work	40
8. Determination of 1940 farm normal cotton yields	41
A. County office instructions	41
(1) General	41
(2) Execution of Table 1, Form SR-301	
(a) Columns A, B, C, and D	42

	<u>Page</u>
(b) Column E	42
(c) Column F	43
(d) Column G	43
(e) Grouping of farms for determining 1940 normal yields	43
(f) Group symbol	44
(g) Column H - committee recommendation	44
(h) Column I	46
(i) Line 7, 1940	46
(3) Preparation of Form SR-430	46
(4) Execution of column 6, Form SR-404-G	47
B. State office instructions	47
(1) Review of Form SR-430	47
(2) Audit of Table 1, Form SR-301, and column 6, Form SR-404-G	47
(3) Columns 6(b), 7, and 8, Form SR-404-G	48
(a) Column 6(b)	48
(b) Column 7	48
(c) Column 8	49
9. Determination of 1940 cotton acreage allotments for farms omitted from the original tabulation	50
A. County office instructions	50
B. State office instructions	50

100
90
80
70
60
50
40
30
20
10
0

- (1) Review of the 1950-51 season
- (2) Review of the 1951-52 season
- (3) Review of the 1952-53 season
- (4) Review of the 1953-54 season
- (5) Review of the 1954-55 season
- (6) Review of the 1955-56 season
- (7) Review of the 1956-57 season
- (8) Review of the 1957-58 season
- (9) Review of the 1958-59 season
- (10) Review of the 1959-60 season
- (11) Review of the 1960-61 season
- (12) Review of the 1961-62 season
- (13) Review of the 1962-63 season
- (14) Review of the 1963-64 season
- (15) Review of the 1964-65 season
- (16) Review of the 1965-66 season
- (17) Review of the 1966-67 season
- (18) Review of the 1967-68 season
- (19) Review of the 1968-69 season
- (20) Review of the 1969-70 season
- (21) Review of the 1970-71 season
- (22) Review of the 1971-72 season
- (23) Review of the 1972-73 season
- (24) Review of the 1973-74 season
- (25) Review of the 1974-75 season
- (26) Review of the 1975-76 season
- (27) Review of the 1976-77 season
- (28) Review of the 1977-78 season
- (29) Review of the 1978-79 season
- (30) Review of the 1979-80 season
- (31) Review of the 1980-81 season
- (32) Review of the 1981-82 season
- (33) Review of the 1982-83 season
- (34) Review of the 1983-84 season
- (35) Review of the 1984-85 season
- (36) Review of the 1985-86 season
- (37) Review of the 1986-87 season
- (38) Review of the 1987-88 season
- (39) Review of the 1988-89 season
- (40) Review of the 1989-90 season
- (41) Review of the 1990-91 season
- (42) Review of the 1991-92 season
- (43) Review of the 1992-93 season
- (44) Review of the 1993-94 season
- (45) Review of the 1994-95 season
- (46) Review of the 1995-96 season
- (47) Review of the 1996-97 season
- (48) Review of the 1997-98 season
- (49) Review of the 1998-99 season
- (50) Review of the 1999-00 season
- (51) Review of the 2000-01 season
- (52) Review of the 2001-02 season
- (53) Review of the 2002-03 season
- (54) Review of the 2003-04 season
- (55) Review of the 2004-05 season
- (56) Review of the 2005-06 season
- (57) Review of the 2006-07 season
- (58) Review of the 2007-08 season
- (59) Review of the 2008-09 season
- (60) Review of the 2009-10 season
- (61) Review of the 2010-11 season
- (62) Review of the 2011-12 season
- (63) Review of the 2012-13 season
- (64) Review of the 2013-14 season
- (65) Review of the 2014-15 season
- (66) Review of the 2015-16 season
- (67) Review of the 2016-17 season
- (68) Review of the 2017-18 season
- (69) Review of the 2018-19 season
- (70) Review of the 2019-20 season
- (71) Review of the 2020-21 season
- (72) Review of the 2021-22 season
- (73) Review of the 2022-23 season
- (74) Review of the 2023-24 season
- (75) Review of the 2024-25 season
- (76) Review of the 2025-26 season
- (77) Review of the 2026-27 season
- (78) Review of the 2027-28 season
- (79) Review of the 2028-29 season
- (80) Review of the 2029-30 season
- (81) Review of the 2030-31 season
- (82) Review of the 2031-32 season
- (83) Review of the 2032-33 season
- (84) Review of the 2033-34 season
- (85) Review of the 2034-35 season
- (86) Review of the 2035-36 season
- (87) Review of the 2036-37 season
- (88) Review of the 2037-38 season
- (89) Review of the 2038-39 season
- (90) Review of the 2039-40 season
- (91) Review of the 2040-41 season
- (92) Review of the 2041-42 season
- (93) Review of the 2042-43 season
- (94) Review of the 2043-44 season
- (95) Review of the 2044-45 season
- (96) Review of the 2045-46 season
- (97) Review of the 2046-47 season
- (98) Review of the 2047-48 season
- (99) Review of the 2048-49 season
- (100) Review of the 2049-50 season

GENERAL INSTRUCTIONS

(1) The 1940 listing sheets for all special soil-depleting acreage allotments have been printed as rediforms in order to eliminate transcribing copies for county office records. All of the rediform listing sheets, except cotton, are uniform in size in order to facilitate their transmittal and binding for permanent reference in both State and county offices. The copy and carbon must not be detached from the original until all entries have been made. Rediforms should be handled carefully as well as wrapped carefully for mailing since any kind of mark or pressure on the original results in marks on the copy. In making corrections on rediforms, corrections must be made on both the original and the copy. The copy should be covered where erasures are made on the original.

Entries on rediform listing sheets shall be typewritten or made with a sharp-pointed 3-H hard lead pencil with the listing sheet on a smooth hard surface. Entries on Form Sr-404-G shall be typewritten or made in either permanent ink or with a 3-H hard lead pencil. All signatures of committeemen shall be entered in permanent ink or with an indelible pencil.

(2) Allotments shall be determined first for farms as constituted in 1939 and shall be redetermined for farms reconstituted in 1940 in accordance with the instructions contained herein. Normal yields per acre except for wheat shall be determined for farms as constituted in 1940 and work sheets, Forms SR-301, must be executed for all reconstituted farms in accordance with the instructions contained in section 102, hereof, prior to the determination of normal yields.

(3) If a work sheet, Form SR-301, and a Performance Report, Form SR-312, were not executed for any farm under the 1939 Agricultural Conservation Program, a work sheet and a Performance Report shall be executed in accordance with the applicable instructions.

(4) Data for farms in each group and tabulation shall be listed in numerical order according to the 1939 work sheet serial numbers.

(5) The name of the 1939 operator shall be listed for each farm on each tabulation. If the farm is operated by a different person in 1940, such entry shall be corrected by lining out the original entry and inserting the name of the 1940 operator immediately above.

(6) The persons listing and checking data in the county office and the persons computing and checking data in the State office shall enter their initials and the date in the spaces provided on each page of the respective tabulation.

(7) No entries other than those provided in this SR-B-402 shall be made on any tabulation unless authorized by the Director of the Southern Division.

(8) Rule of fractions. - All acreage allotments shall be expressed to the nearest tenth of an acre. All other acreages to be entered on 1940 listing sheets shall also be expressed to the nearest tenth of an acre unless otherwise provided in this SR-B-402. Yields and production shall be expressed to the nearest pound or bushel; except that, wheat yields shall be expressed to the nearest tenth bushel and rice yields, if expressed in barrels, shall be expressed to the nearest tenth barrel. In rounding fractions to the nearest whole number, five-tenths or less shall be dropped and more than five-tenths shall be considered a whole number. In rounding fractions to the nearest tenth, five-hundredths or less shall be dropped and more than five-hundredths shall be considered a whole tenth.

PART I. COTTON

Section 1. Eligible farms. - A cotton acreage allotment will be determined for each farm on which cotton was planted during any one or more of the years 1937, 1938, or 1939 and also for farms on which cotton will be produced in 1940 for the first time since 1936.

Section 2. County office instructions. - All acreage data to be listed on Form ACP-108, "Listing Sheet for 1940 Farm Cotton Acreage Allotments" (hereinafter referred to as Form ACP-108), shall be obtained from Form SR-301, "Farm Work Sheet" (hereinafter referred to as Form SR-301). Entries in column D, Section I, Form SR-301, shall be made in accordance with the instructions contained in Part X of SR-B-302, and entries in the heading of column E and in lines 2 and 3, column E, and lines 1 through 3, column F, Table 1, Form SR-301, shall be made in accordance with the instructions contained in section 8 hereof, prior to tabulation of data on Forms ACP-108.

Data for farms shall be tabulated in three separate groups: namely, (1) group 1-A, which will include data for all farms on which the highest cotton acreage (including diverted acres) in any of the years 1937, 1938, and 1939 was 5.0 acres or more; (2) group 1-B, which will include data for all farms on which the highest cotton acreage (including diverted acres) in any of the years 1937, 1938, and 1939, was less than 5.0 acres; and (3) group C-2, which will include data for all farms on which cotton will be produced in 1940 for the first time since 1936. (Farms classified in group C-2 in 1939 and on which cotton was produced in 1939 shall be included in the applicable group 1-A or 1-B in 1940. Farms classified in group 1-A or 1-B in 1939, but on which no cotton has been planted since 1936, will be included in group C-2 in 1940 if cotton is planted thereon in 1940.)

The tabulations shall be prepared on Form ACP-108 as follows:

A. TABULATION OF DATA FOR FARMS IN GROUP 1-B

All data for group 1-B farms shall be tabulated first. Enter in the spaces provided on each Form ACP-108 the page number, the name of the county^{1/} and State, and the group symbol (1-B). Columns 1 through 6 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number	Form SR-301
2. 1940 serial number	Form SR-301, if renumbered for 1940
3. Name of operator	Form SR-301
4. Tilled acreage	Line 1, column D, Section I, Form SR-301
5. Tilled acreage adjusted	Line 2, column D, Section I, Form SR-301
6. Maximum farm acreage allotment ^{1/}	Largest of entries in lines 1, 2, and 3, column E, Table 1, Form SR-301

^{1/} Column heading on each page of the tabulation should be changed as indicated.

All other columns shall be left blank on the tabulation for farms in group 1-B. The acreages entered in column 6 should be checked to make certain that each is less than 5.0 acres, after which columns 5 and 6 should be summarized and the totals entered in items 10 and 2, respectively, page 1, of the tabulation, at the top of Form ACP-108. The number of farms tabulated should be counted and the total for each page entered in column 1 and the total for the county entered on the last page below column 1. The members of the county committee should then indicate their approval of the data entered on Forms ACP-108 for group 1-B farms by entering their signatures and the date on each page of the tabulation for group 1-B farms.

B. TABULATION OF DATA FOR FARMS IN GROUP 1-A

After data for farms in group 1-B have been tabulated, data for all group 1-A farms shall be tabulated. Enter in the spaces provided on each Form ACP-108 the page number, the name of the county and State, and the group symbol (1-A). The total county

^{1/} The word "county" as used in this Part I means county, parish, or administrative area, if any.

acreage allotment will be furnished by the State office and shall be entered in item 1 at the top of Form ACP-108 on the first page of the tabulation. The acreages to be entered on page 1 of the tabulation in items 2 and 10 will be obtained from items 2 and 10, respectively, page 1, of the tabulation for farms in group 1-B. Enter in item 3 the acreage determined by deducting item 2 from item 1.

Data for farms in group 1-A shall be tabulated on Forms ACP-108 in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number	Form SR-301
2. 1940 serial number	Form SR-301, if renumbered for 1940
3. Name of operator	Form SR-301
4. Tilled acreage	Line 1, column D, Section I, Form SR-301
5. Tilled acreage adjusted	Line 2, column D, Section I, Form SR-301
6. Highest cotton acreage (Actual plus diverted)	Largest of entries in lines 1, 2, and 3, column E, Table 1, Form SR-301
14. One-half 1937 planted plus diverted.	Line 1, column F, Table 1, Form SR-301

The number of farms tabulated should be counted and the total for each page entered in column 1 and the total for the county entered in item 4.

C. DETERMINATION OF RESERVE FOR 5-TO 15-ACRE GROUP 1-A FARMS

The Agricultural Adjustment Act of 1938, as amended, provides that not more than 3 percent of the county allotment (after certain deductions) shall be allotted to farms in group 1-A which otherwise would receive allotments of not more than 15 acres. Enter in item 4 the result obtained by multiplying the number of group 1-A farms by 5. Enter in item 5 the result obtained by subtracting item 4 from item 3. Enter in item 6 the maximum county reserve for 5- to 15-acre farms which will be obtained by multiplying item 5 by .03.

In recommending in item 7 a reserve for all 5- to 15-acre farms the county committee should take into consideration the number of these farms as well as the relationship of the actual plus

diverted acres to the allotment based on tilled acres for these farms. The reserve recommended by the county committee shall not be less than 20 percent nor more than 80 percent of item 6 and shall be entered in item 7 as the final reserve for 5- to 15-acre farms.

As soon as the tabulations for both group 1-A and 1-B farms have been completed they should be transmitted to the State office, together with Forms SR-301 for the farms included in the tabulations.

D. TABULATION OF DATA FOR FARMS IN GROUP C-2

The tabulation of data for farms in group C-2 will not begin before January 1, 1940, by which time, in the vast majority of cases, arrangements for farming cotton lands in 1940 will have been made. The operators of such farms must advise the county committee promptly, as soon as the intention to plant has been formed, that cotton will be produced thereon in 1940 for the first time since 1936.

The 1940 intended cotton acreage for each group C-2 farm shall be entered and designated above the word "Cotton", Table 1, Form SR-301.

In the case of new farms (that is, farms not operated at all in 1939 and on which cotton will be produced in 1940 for the first time since 1936) the county committee shall determine the tilled acreage and the tilled acreage adjusted. Such determination shall be based upon the operator's report, adjusted by the county committee if necessary, of the acreage of crops to be planted on the farm in 1940. Both Forms SR-301 and SR-312 shall be used for this purpose and shall be identified by the expression "New Farm" entered immediately to the left of the State and county code and serial number.

In determining the acreage of tilled land for group C-2 farms the county committee shall include any acreage planted to crops in the fall of 1939 and which was not classified as tilled acreage on the performance report.

Enter in the spaces provided on each Form ACP-108 the page number, the name of the county and State, and the group symbol (C-2). Forms ACP-108 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number	Form SR-301
2. 1940 serial number	Form SR-301, if renumbered for 1940
3. Name of operator	Form SR-301

4. Tilled acreage	Line 1, column D, Section I, Form SR-301
5. Tilled acreage adjusted	Line 2, column D, Section I, Form SR-301
6. Intended 1940 acreage <u>1/</u>	Table 1, Form SR-301
7. Tilled acreage adjusted times first factor or county cotton ratio	
8. (b). Recommended 1940 acreage allotment <u>1/</u>	As recommended by the community committee but not in excess of column 6.
9. (b). Recommended 1940 acreage allotment <u>1/</u>	As recommended by the county committee but not in excess of column 6.

1/ Column heading on each page of the tabulation should be changed as indicated.

In recommending a cotton acreage allotment for farms in group C-2, community and county committees shall take into consideration and give reasonable weight to each of the following: the land, labor, and equipment available for the production of cotton; crop rotation practices; the soil and other physical factors affecting the production of cotton; and the cotton acreage allotments established for those farms in groups 1-A and 1-B that are similar with respect to the above factors. The committees should determine and recommend an acreage allotment based upon a percentage of the acreage of cotton which they find the farm is capable of growing in 1940. The acreage on the farm suitable for growing cotton which is being tilled, or has been tilled in the previous year, will reflect the several factors to be taken into consideration and will form the basic index of the farm's capacity for cotton production.

The members of the county committee shall indicate their approval of the data listed and the allotments recommended for group C-2 farms by entering their signatures and the date in the spaces provided on each page of the tabulation for group C-2 farms. The tabulation for farms in group C-2, together with Forms SR-301, shall be transmitted to the State office as soon as the tabulation is completed and in no event later than February 1, 1940. If the operator of any farm advises the county committee after February 1, 1940, that cotton will be produced on his farm in 1940 for the first time since 1936, data for such farm shall be listed on a supplemental tabulation but such operator shall be informed that, in view of his belated notice, there is no certainty that an allotment can be made to his farm and that if any allotment is made it may be considerably less than it would be if he had given notice

by February 1, 1940. Such supplemental tabulations for group C-2 farms shall be transmitted to the State office on the first and fifteenth of each month.

E. DETERMINATION OF FINAL ALLOTMENTS FOR GROUP C-2 FARMS

As soon as performance has been checked on each group C-2 farm the 1940 measured acreage of cotton shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. The final farm acreage allotments for group C-2 farms shall be entered in column 18, Form ACP-108, after performance has been checked and shall be secured from column 5, Form SR-404-G, after such column has been corrected as provided in section 99 hereof.

Sec. 3. State office procedure for determining final farm cotton acreage allotments. - When listing sheets, Forms ACP-108, and Forms SR-301 are received in the State office, all the basic data necessary for determining 1940 cotton acreage allotments will have been entered on the listing sheets. Forms SR-301 shall be checked in the State office to determine that the entries in the heading of column E and in lines 2 and 3, column E, and lines 1 through 3, column F, Table 1, have been made in accordance with the instructions in section 8 hereof.

The State office shall determine that all data on Form ACP-108 have been entered correctly from Form SR-301 and that the maximum reserve for 5- to 15-acre farms has been correctly determined. All other summarizations and computations in connection with the 1939 cotton acreage allotments (except for county office entries for the distribution of reserves and the reapportionment of released cotton acreage) shall be made in and checked by the State office.

Forms SR-301 should be returned to the county office as soon as they have been checked and the entries checked with the entries on Forms ACP-108, as provided above.

A. ALLOTMENTS FOR GROUP 1-B FARMS

The State office shall determine that each acreage in column 6 is less than 5.0 acres and shall also determine that the totals of columns 5 and 6 are correct and that items 2 and 10 are correct. If item 3 on the first page of the tabulation for group 1-A farms is equal to, or greater than, item 4, the entry in column 6 will be the final cotton acreage allotment for each farm and shall be transferred to column 15. The copies of Forms ACP-108 shall be detached and retained in the State office files. The original Forms ACP-108 shall then be returned to the county office and the county committee instructed to notify operators of their 1940 cotton acreage allotments in accordance with the instructions contained in section 104 hereof. If item 3 is less than item 4, final acreage allotments shall be determined as provided in section 4 A hereof.

B. ALLOTMENTS FOR GROUP 1-A FARMS

Enter in column 13 on each line the result obtained by multiplying the entry in column 4 on that line by 40 percent. Columns 4, 5, 6, and 13, Form ACP-108, shall be summarized and the total of column 5 entered on the first page of the tabulation in item 9. The entries in items 2 and 10 should be checked with the entries in these items on the first page of the tabulation for farms in group 1-B. Items 3 through 7 should then be checked to determine that they have been entered in accordance with the instructions contained in section 2. Enter in item 11 the sum of items 9 and 10.

(1) Preliminary Tilled Acreage Factors

(a) County cotton ratio. - The reserve recommended by the county committee for 5- to 15-acre farms (item 7) shall be subtracted from the county allotment (item 1) and the result divided by the tilled acreage adjusted for both group 1-A and 1-B farms (item 11). The decimal fraction (county cotton ratio) resulting shall be carried at least four places beyond the decimal point and entered in item 12 on the first page of the tabulation.

(b) First factor. - The reserve recommended by the county committee for 5- to 15-acre farms (item 7) plus the allotment to farms in group 1-B (item 2) shall be subtracted from the county allotment (item 1) and the result divided by the tilled acreage adjusted for group 1-A farms (item 9). The decimal fraction (first factor) resulting shall be carried at least four places beyond the decimal point and entered in item 13 on the first page of the tabulation.

(2) First Indicated Allotment

The larger of (a) the county cotton ratio (item 12) or (b) 99.5 percent of the first factor (item 13) shall be entered in the heading of column 7 and shall be applied to the tilled acreage adjusted, column 5, for each farm in group 1-A and the result entered in column 7. The factor entered in the heading of column 7 shall also be applied to each page total of column 5 and the result entered in the box below column 7 on that page. The page total of column 7 shall be compared with the entry in the box below column 7 and if the difference between these two entries is more than 1 or 2 acres, the computation of the entries in column 7 and the page total of column 7 should be rechecked.

(3) Columns 8 (b) and 9 (b), Form ACP-108

There will be only one acreage entered in each line in columns 8 (b) and 9 (b). For example, if an acreage is entered in line 2, column 8 (b), no entry will be made in column 9 (b) in that line. The entry in column 6 in each line shall be compared with the entry in column 7 in that line and one of these entries (or 5.0) transferred to either column 8 (b) or 9 (b) in accordance with the following instructions.

Column number and heading	Source of information
8 (b). 5-acre minimum and limited by highest cotton acreage	If the entry in column 7 is less than 5.0 enter 5.0 in column 8 (b). If the entry in column 6 is smaller than the entry in column 7, transfer the entry in column 6 to column 8 (b). For example, if the entry in column 6 is 12.6 and the entry in column 7 is 14.2 enter 12.6 in column 8 (b).
9 (b). Limited by tilled acreage	If the entry in column 7 is smaller than the entry in column 6 (but not less than 5.0 acres), transfer the entry in column 7 to column 9 (b). For example, if the entry in column 7 is 22.0 and the entry in column 6 is 39.2, enter 22.0 in column 9 (b).

Columns 7 through 9 should be summarized and the page totals entered in the spaces provided. A county summary should be made of columns 4 through 9 by entering the totals of each page on a Form ACP-108 with the words "County Summary" entered in the space provided for the group symbol. The page numbers should be entered in column 1 and the number of farms listed on each page entered in column 3.

(4) Preliminary Second Factor

It will be necessary for the State office to compute a preliminary second factor for each county. The preliminary second factor shall be determined as follows: The total of column 9 (b) shall be divided by the factor entered in the heading of column 7 and the result (tilled acreage adjusted for farms for which there is an entry in column 9 (b), thus obtained divided into item 3 minus the sum of (a) the reserve recommended by the county committee for 5- to 15-acre farms (item 7) and (b) the total of column 8 (b). The resulting decimal fraction (preliminary second factor) should be carried at least four places beyond the decimal point and should be entered in item 14.

If the amount of the 4 percent State reserve available is not sufficient to make full allotments pursuant to Section 344 (g) (1) and (2) of the Act, subsections B (5) and B (6) of this section 3 shall be disregarded for counties for which (a) the county cotton ratio is entered in the heading of column 7 and is in excess of the preliminary second factor (item 14) and (b) the county cotton ratio would be entered in the heading of column 10, in accordance with the instructions in paragraphs (c) and (d) of subsection B (5) of this section 3. A final second factor for such counties shall be determined in accordance with section 4, subsection A or B, whichever is applicable.

(5) Final Second Factor

It will be necessary to determine a final second factor if (1) the preliminary second factor exceeds 100.5 percent of the factor entered in the heading of column 7 or (2) both the preliminary second factor and the county cotton ratio are less than 99.5 percent of the factor entered in the heading of column 7.

(a) If the preliminary second factor is between 100.6 percent and 110.0 percent, inclusive, of the factor entered in the heading of column 7, it will be the final second factor and will be entered in the heading of column 10.

(b) If the preliminary second factor is more than 110.0 percent of the factor entered in the heading of column 7, a final second factor shall be determined as follows:

- (i) Determine the percentage which the preliminary second factor is of the factor entered in the heading of column 7. (Carry out one place beyond the decimal point.)
 - (ii) The percentage obtained under (i) should be applied to each entry in column 9 (b) and the amount, if any, by which the result exceeds the entry in column 6 should be entered in column 9 (a).
 - (iii) The percentage obtained under (i) should be divided into 5.0 to obtain the acreage breaking point for farms for which the allotment will be at least 5.0 acres when the second factor is applied.
 - (iv) Multiply each entry in column 7 which is between the figure obtained under (iii) and 5.0 acres by the percentage obtained under (i) and enter in column 8 (a) the amount by which the result exceeds 5.0 acres.
 - (v) From the sum of (1) item 3 and (2) the total of column 9 (a) subtract the sum of (1) item 7, (2) the total of column 8 (a), and (3) the total of column 8 (b).
 - (vi) Divide the amount obtained under (v) by the tilled acreage adjusted used in computing the preliminary second factor (tilled acreage adjusted for farms for which there is an entry in column 9 (b)). The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point and entered in the heading of column 10.
- (c) If both the preliminary second factor and the county cotton ratio are less than 99.5 percent of the entry in the heading of column 7, the larger of the county cotton ratio or the preliminary second factor will be the final second factor and will be entered in the heading of column 10 (except as provided in (d) below).

(d) If the preliminary second factor is less than 90.0 per cent of the factor entered in the heading of column 7 and is greater than the county cotton ratio (item 12, Form ACP-108), a final second factor shall be determined as follows:

- (i) Determine the percentage which the preliminary second factor is of the factor entered in the heading of column 7. (Carry out one place beyond the decimal point.)
- (ii) The percentage obtained under (i) should be applied to the entry in column 7 for each farm with an entry in column 8 (b) and the amount, if any, by which the result or 5.0 acres, whichever is greater, is less than the entry in column 8 (b) should be entered in column 8 (a).
- (iii) The percentage obtained under (i) should be divided into 5.0 to obtain the acreage breaking point for farms for which the indicated allotment will be less than 5.0 acres when the second factor is applied.
- (iv) Multiply each entry in column 9 (b) which is between the figure obtained under (iii) and 5.0 acres by the percentage obtained under (i) and enter in column 9 (a) the amount by which the result is less than 5.0 acres.
- (v) From the sum of (1) item 3 and (2) the total of column 8 (a) subtract the sum of (1) item 7, (2) the total of column 9 (a), and (3) the total of column 8 (b).
- (vi) Divide the amount obtained under (v) by the tilled acreage adjusted used in computing the preliminary second factor (tilled acreage adjusted for farms for which there is an entry in column 9 (b)). The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point. The larger of (1) the county cotton ratio or (2) the final second factor shall be entered in the heading of column 10.

(6) Application of Final Second Factor

If there is an entry in column 8 (a) or 9 (b), the factor entered in the heading of column 10 should be applied to the entry in column 5 in that line and the result or the entry in column 6, whichever is smaller (but not less than 5.0 acres), entered in column 10. For all other lines transfer the entry in column 8 (b) to column 10. In all cases, the total of column 10 plus item 7 (adjusted if necessary) must, except where the county cotton ratio is used in accordance with paragraphs (c) or (d) of subsection B (5) above, equal item 3.

If it is not necessary to apply a second factor, the farm acreage allotments indicated by the first factor will be shown in columns 8 (b) and 9 (b), in which case the respective entry should be transferred to column 11. The total of column 11 must equal the total of columns 8 (b) and 9 (b). The acreage by which the total of column 11 plus item 7 exceeds item 3 is the acreage apportioned pursuant to Section 344 (g) (1) and (2) of the Act.

(7) County Committee Upward Adjustment of Group 1-A Farms

After the indicated acreage allotments for all farms have been entered in column 10 or column 11 of Form ACP-108, the State office shall return the tabulation for group 1-A farms to the county office so that the county committee may distribute the reserve for 5- to 15-acre farms, and the reserve, if any, for farms with indicated allotments of 15 acres or more. The State office shall instruct the county committee as follows:

(a) 5- to 15-acre farms.- Each farm for which the entry in column 10 or column 11 is less than 15 acres is eligible to receive an additional allotment from the 5- to 15-acre reserve, but the total allotment for any such farm cannot exceed the entry in column 6, or 15.0 acres, whichever is smaller. In making these additional allotments the county committee should enter in column 12 (a) that part of the reserve which is to be added to the farm acreage allotment. The total of the entries in column 12 (a) should be obtained, and if it is equal to or slightly less than the approved reserve for 5- to 15-acre farms the county office shall enter in column 12 (c) for such farms the sum of the entries in column 10 or column 11 and the entry in column 12 (a) (except as provided in (b) below).

(b) Farms with indicated allotments of 15 acres or more (and all group 1-A farms in counties for which the maximum reserve for 5- to 15-acre farms is less than 100 acres). - If the county has received an additional allotment from the 4 percent State reserve as determined under section 4 C hereof, each farm with an entry in column 10 or column 11 of 15 acres or more (or each farm in group 1-A in any county for which the maximum reserve for 5- to 15-acre farms is less than 100 acres) is eligible to receive an additional allotment, but the total allotment for any such farm cannot exceed the entry in column 6, or the entry in column 13, whichever is smaller. In making these additional allotments the county committee should enter in column 12 (b) that part of the reserve which is to be added to the indicated farm acreage allotment. Such increases should be made only to farms receiving allotments which are inadequate and not representative in view of past production of cotton on the farm.

Those farms receiving allotments which represent the smallest percent of the average acreage of cotton on the farm in the past should be considered first and other farms thereafter in the order

of the inadequacy of the indicated allotment. For example, three farms - A, B, and C - each have an entry in column 6, Form ACP-108, of 50 acres. Farm A has received an indicated allotment of 20 acres; farm B, an indicated allotment of 25 acres; and farm C, an indicated allotment of 30 acres. Farm A would be entitled to consideration before either farm B or C in distributing the acreage under this paragraph, and farm B would be entitled to consideration after farm A but before an additional allotment is made to farm C. Additional allotments under this paragraph should be made only to farms for which the indicated allotment represents an acreage substantially less than that which is considered to be adequate as compared to the usual acreage on the farm.

The total of the entries in column 12 (b) for farms receiving additional allotments from such additional acreage should be obtained and, if it is equal to or slightly less than the reserve for such farms, the county office shall enter in column 12 (c) the sum of the entry in column 10 or 11 and the entries in column 12 (a) and 12 (b).

The members of the county committee shall then indicate their approval of the data listed and the distribution of the reserves to group 1-A farms by entering their signatures and the date on each page of the tabulation for group 1-A farms.

(8) Minimum acreage allotments

Upon receipt of the tabulation from the county office, after the reserves have been distributed, the State office shall enter in column 15 the farm acreage allotment, which will be the larger of -

- (a) the entry in column 12 (c), or
- (b) the entry in column 14 but not in excess of the entry in column 13.

Page totals for all columns should then be obtained and entered on the county summary in order that the total acreage allotments and the amount of acreage allotted from the 4 percent reserve may be properly accounted for. The copies of Forms ACP-108 shall be detached and retained in the State office files. The State office shall then transmit the original Forms ACP-108 to the county office and instruct the county committee to notify operators of their 1940 cotton acreage allotments in accordance with section 104 hereof.

C. ALLOTMENTS FOR GROUP C-2 FARMS

The State office shall enter in column 10, Form ACP-108, the result obtained by multiplying the entry in column 5 by the final factor used in determining allotments for group 1-A farms. Column 11 shall be used to enter the indicated farm cotton acreage allotments of less than 5.0 acres and column 12 (c) shall be used to enter indicated allotments of 5.0 acres or more.

Columns 10, 11, and 12 (c) shall be filled out in accordance with the following instructions:

Column number and heading <u>1/</u>	Source of information
10. Tilled acreage adjusted times <u>final</u> factor	Column 5 times final factor in column 7 or column 10, whichever is applicable, of the tabulation for group 1-A farms
11. Indicated 1940 farm acreage allotments of less than 5.0 acres	If the entry in column 9 (b) is less than 5.0 acres, transfer such entry to column 11
12 (c). Indicated 1940 farm acreage allotments of 5.0 acres or more	For farms for which an entry is not made in column 11, transfer the entry in column 9 (b) or 10 whichever is smaller, but not less than 5.0 acres

Data for all columns should be summarized by counties for all group C-2 farms in the State before any allotments for such farms are released to counties. The State committee should review the county totals of the indicated allotments as well as the data for individual farms. If it is found that the county committee recommendations in any county have not been made on an equitable basis, as compared with county committee recommendations in other counties, such committee should then be instructed to review its recommendations of acreage allotments for group C-2 farms. After all corrections, if any, have been made a State summary should then be prepared by crop reporting districts. The total of column 11 shall be added to the total of column 12 (c) for all group C-2 farms and the result compared with the State reserve for new growers. If such sum is equal to or less than the State reserve for group C-2 farms, the allotments in columns 11 and 12 (c) shall be transferred to column 15. The copies of Forms ACP-108 shall be detached and retained in the State office files. The original Forms ACP-108 for group C-2 farms may then be returned to the respective counties and the county committees instructed to notify the operators of their 1940 cotton acreage allotments, as shown in column 15, on Form ACP-110 in accordance with the instructions in section 104 hereof.

If the sum of column 11 plus column 12 (c) for the State exceeds the State reserve for group C-2 farms, it will be necessary to adjust the acreage shown in columns 11 and 12 (c) to eliminate the excess. Adjustments in these entries shall be made as follows:

1/ Column headings on each page of the tabulation should be changed as indicated.

On the State summary of Forms ACP-108 for group C-2 farms enter as item 1 the State reserve for such farms. As item 2 enter the State total of column 11. As item 3 enter the result of item 1 minus item 2. As item 4 enter the acreage derived by multiplying by 5.0 acres the number of farms for which an entry is shown in column 12 (c). As item 5 enter the result of item 3 minus item 4. In the space to the right of item 1 enter the State total of columns 11 and 12 (c); and to the right of item 3 enter the State total of column 12 (c).

Allotments shall then be adjusted in accordance with (1) or (2) below, whichever is applicable.

(1) Item 4 is greater than item 3.

If item 4 is greater than item 3, the sum of item 2 plus item 4 should be divided into item 1 (State reserve for group C-2 farms). The resulting ratio should be carried at least three places beyond the decimal point and entered at the top of the listing sheet under the word "Group" and designated as "State Group C-2 Ratio". Such ratio should then be multiplied by the entries in column 11 and the resulting products entered in column 13 on the respective lines. For all other group C-2 farms, enter in column 13 the result obtained by multiplying such ratio by 5.0. The entries in column 13 should then be summarized. The total of column 13 should not exceed the State reserve for new growers as shown in item 1. If the State reserve is not exceeded, the entries in column 13 will be the acreage allotments for group C-2 farms and shall be transferred to column 15. The copies of Forms ACP-108 shall be detached and retained in the State office files. The original Forms ACP-108 shall then be transmitted to the county offices and the county committees instructed to notify the operators of their 1940 cotton acreage allotments, as shown in column 15, as provided in section 104 hereof.

(2) Item 4 is less than item 3

If item 4 is less than item 3, subtract item 4 from the State total of column 12 (c) and enter the remainder to the right of item 5. Divide item 5 by the entry to the right of such item. The resulting ratio should be carried at least four places beyond the decimal point and entered at the top of the listing sheet under the word "Group" and designated as "State Group C-2 Ratio". Such ratio should then be multiplied by that part of each entry in column 12 (c) that is in excess of 5.0 acres and to the resulting products add 5.0 and enter in column 15 on the respective line.

The entries in column 11 shall be transferred to column 15, and the total of the adjusted acreage allotments, as entered in column 15, must not exceed item 1. The copies of Form ACP-108 shall be detached and retained in the State office files. The original Forms ACP-108 shall then be returned to the county offices and the county committees instructed to notify the operators of their 1940

cotton acreage allotments, as shown in column 15, as provided in section 104 hereof.

If, after allotments have been determined as indicated above, applications for allotments are filed by other group C-2 farms, allotments for such late farms shall be determined in accordance with the applicable procedure above.

D. ACCOUNTING FOR ALL ALLOTMENTS

The State office shall keep an accurate record of the county totals of all data in connection with 1940 cotton acreage allotments for farms on Form SR-428, "County Computation and Summary Sheet of Cotton Allotments", and Form SR-429, "County Summary and Approval of Group C-2 Farm Cotton Acreage Allotments". Form SR-428 should be executed for group 1-A and group 1-B farms and Form SR-429 for group C-2 farms for each county. Form SR-428 shall be transmitted to the Washington office for each county as soon as allotments in both groups have been finally approved by the State office. Form SR-429 shall be executed and transmitted to the Washington office as soon as allotments have been approved for group C-2 farms. Supplemental Forms SR-429 for group C-2 farms shall be cumulative and shall be executed and transmitted to the Washington office bi-monthly. The State office shall also keep a tabulation, by crop reporting districts, of items 25 through 34, Section V, Form SR-428.

Sec. 4. Distribution of 4-percent State reserve. - The procedure for establishing allotments as set forth in sections 1 through 3 hereof shall be followed in all States where the 4-percent State reserve is sufficient to make full allotments pursuant to Section 344 (g) (1) and (2) of the Agricultural Adjustment Act of 1938, as amended, since allotments determined in accordance with such procedure automatically include allotments provided for in Section 344 (g) (1) and (2) of the Act. In such States subsections A and B of this section 4 shall be disregarded. Not in excess of 50 percent of the 4-percent State reserve remaining after making full allotments pursuant to Section 344 (g) (1) and (2) may be used to increase allotments pursuant to Section 344 (g) (3) as provided in subsection C of this section 4.

In States in which the 4-percent State reserve is insufficient to make full allotments pursuant to Section 344 (g) (1) and/or (2), final farm acreage allotments for counties to which the instructions contained in subsections B (5) and B (6) of section 3 are not applicable will be determined in accordance with subsection A or B, whichever is applicable, of this section 4. Subsection C of this section 4 shall be disregarded in such States.

The 4-percent State reserve is to be allotted to counties and farms by allotting in the order named and in so far as the acreage available will permit (a) the additional acreage to be allotted pursuant to

Section 344 (g) (1); (b) the additional acreage to be allotted pursuant to Section 344 (g) (2); and (c) the additional acreage to be allotted pursuant to Section 344 (g) (3).

A. PURSUANT TO SECTION 344 (g) (1)

(The procedure outlined below will be used only in the event the 4-percent State reserve does not exceed the acreage required to make full allotments pursuant to Section 344 (g) (1) of the Act.)

Data for all counties in the State not receiving allotments in accordance with the instructions contained in section 3 hereof shall be summarized by crop reporting districts as outlined in Table I.

TABLE I

County	Acreage allotment to 1-B farms (item 2, Form ACP-108)	Number of 1-A farms 5.0 times acres (item 4, Form ACP-108,	Total (cols. 2 + 3,	County allotment (item 1, Form ACP-108,	Excess acreage required for full exemption (col. 4 - 5)	Column 6 adjusted to 4-percent State reserve	Percentage factor (col 5 ÷ col. 7 divided by col. 4)
1	2	3	4	5	6	7	8
Total							

The data necessary to execute Table I shall be taken from the source indicated in the heading of each column. Entries in columns 6, 7, and 8 should be made only when the entry in column 4 is in excess of the entry in column 5. After this determination has been made for each county, the total of the entries in column 6 will exceed the 4-percent State reserve if allotments are to be made pursuant to this subsection A and it will be necessary, therefore, to reduce the entries in column 6 pro rata for all counties to the amount of the 4-percent State reserve. The resulting acreage should be entered in column 7 as the (g) (1) allotment for each county and the total of column 7 must equal the 4-percent State reserve.

For each county receiving an apportionment from the 4-percent State reserve a percentage factor shall be determined by dividing the sum of the entries in columns 5 and 7 by the entry in column 4 and shall be entered in column 8. Such percentage factor (carried one place beyond the decimal point) shall be applied to the acreage allotments shown in column 6, Form ACP-108, for group 1-B farms and the result entered in column 15, Form ACP-108, as the final acreage allotment for the farm. The indicated acreage allotment

for all group 1-A farms in such counties will be the percentage factor times 5.0 acres and the indicated allotment shall be entered in column 12, Form ACP-108. Final allotments for farms in these counties will be determined in accordance with subsection B (8) of section 3 hereof and allotments will be accounted for as provided in subsection D of that section.

For those counties shown in column 1 for which columns 6, 7, and 8 are not executed because column 4 did not exceed column 5, it will be necessary to compute and apply a final second factor and not use the county cotton ratio. The allotments in column 11 plus item 5 for these counties must not exceed item 3. Final allotments for farms in these counties will be determined in accordance with subsections B (7) and B (8), section 3, and allotments will be accounted for as provided in subsection D of that section.

B. PURSUANT TO SECTION 344 (g) (2)

(The procedure outlined below will be used only in the event the acreage remaining in the 4-percent State reserve after making full allotments pursuant to Section 344 (g) (1) of the Act does not exceed the acreage required to make full allotments pursuant to Section 344 (g) (2) of the Act.)

(1) Determination of eligible counties

If the State reserve is not sufficient to make full allotments, pursuant to Section 344 (g) (1) and (2), it will be necessary to limit the total of such allotments to the available reserve. The available reserve shall be apportioned among eligible counties so that all counties will receive an adjusted second factor which is not less than a minimum percent of the county cotton ratio. The adjusted second factor for the county shall be determined in accordance with the following procedure:

It will be necessary first to tabulate pertinent data from Forms ACP-108 for all counties not receiving allotments under section 3 in order to determine the counties which are eligible to receive a portion of the 4-percent State reserve, pursuant to Section 344 (g) (2). For all counties which would have fallen under Paragraph (c), or (d) subsection B (5) of section 3, for which the entry in column 10 would be the county cotton ratio, it will be necessary to apply the county cotton ratio in column 10, encircling the entries which are limited by column 6 and which are raised to 5.0 acres. A revised "preliminary second factor" should then be computed in a manner similar to that outlined in subsection B (4), section 3 hereof.

The additional acreage required to make full allotments pursuant to Section 344 (g) (1) and (2) will be determined by executing Table I and the following Table II for all counties which have not received allotments under section 3.

TABLE II

Column number and heading	Source of information
1. County <u>1/</u>	Enter counties not receiving allotments under sec. 3 hereof
2. Total county allotment	Item 1, Form ACP-108
3. Indicated allotments for group 1-B farms	Item 2, Form ACP-108
4. Recommended reserve for 5- to 15-acre farms	Item 7, Form ACP-108
5. Indicated allotments for group 1-A farms	Column 8 (b) \div 9 (b), or column 10, whichever is applicable, Form ACP-108
6. Additional acreage required	Columns 3 \div 4 \div 5 - column 2
<u>1/</u> Include all counties for which (a) item 12, ACP-108, has been entered in the heading of column 7 and is in excess of item 14, and (b) counties for which item 12 has been entered in the heading of column 10 as provided above.	

Total of column 6, Table II, will be the additional acreage required to make full allotments pursuant to Section 344 (g) (1) and (2).

Data for all counties not receiving allotments under section 3 hereof shall be tabulated by crop reporting districts as outlined in Table III.

TABLE III

Item 1. _____

County	County cotton ratio (item 12, Form ACP-108)	Preliminary second factor (item 14, Form ACP-108) <u>1/</u>	Total tilled acreage adjusted on farms represented in col. 9 (b) or col. 10, ACP-108 <u>2/</u>	Acreage available for allotment to farms represented in col. 9 (b) or col. 10, ACP-108 <u>3/</u>	Additional acreage required for (g)(1) allotments (column 6, Table I)
1	2	3	4	5	6
Total	xxx	xxx	xxx	xxx	xxx

Ratio relative (col. 2 + col. 3)	Trial factor (col. 2 ÷ 1.80)	Allotment on basis of trial factor (col. 4 x col. 8)	Additional allotment on basis of trial factor (col. 9 - col. 5)	Additional allotment (higher of column 6 or column 10)
7	8	9	10	11
xxx	xxx	xxx		

- 1/ If column 10, Form ACP-108, has been executed enter the revised "preliminary second factor".
- 2/ Enter the result obtained by dividing the total of column 9 (b) (or column 10 minus the sum of the encircled entries, whichever is applicable), Form ACP-108, by the entry in column 2.
- 3/ Item 3, Form ACP-108, minus item 7 minus column 9 (b) (or the encircled entries in column 10, whichever is applicable).

Enter in item 1 at the top of Table III the amount of the 4-percent State reserve.

Columns 1 through 7 shall be executed as indicated in the column headings for all counties for which the county cotton ration (item 12, Form ACP-108) is entered in the heading of column 7 or column 10, Form ACP-108, in accordance with the instructions in section 3 hereof.

Column 8 shall be executed for each county for which the entry in column 7 is greater than 1.80 (including all counties for which the entry in column 3 is 0) by dividing the entry in column 2 by 1.80. Columns 9, 10, and 11 shall be executed as indicated for each county for which there is an entry in column 8.

Column 11 shall be totaled and if the total of column 11 is less than item 1, additional columns shall be used to determine a new trial factor. A new trial factor should be determined by reducing the divisor from 1.80 by intervals of .10 (1.70, 1.60, 1.50, etc.) until a trial factor is obtained which results in additional allotments in excess of item 1. After such trial factor is obtained, a factor which results in additional allotments approximately equal to (but not in excess of) item 1 shall be obtained by interpolation. For example, if it is found that 1.30 is the first divisor which results in additional allotments in excess of item 1, such divisor shall be increased by intervals of .01 (1.31, 1.32, 1.33, etc.) until a final trial factor is obtained which results in additional allotments approximately equal to (but not in excess of) item 1.

Counties for which the entry in column 7, Table III, is less than the divisor used in determining the final trial factor shall not share in the 4-percent State reserve. For these counties it will be necessary to compute and apply a final second factor and not use the county cotton ratio. The allotments in column 10 or column 11, whichever is applicable, Form ACP-108, plus item 7 for these counties, must not exceed item 3. Final allotments for farms in these counties will be determined in accordance with subsections B (7) and B (8), section 3, and allotments will be accounted for as provided in subsection D, section 3 hereof.

(2) Distribution among eligible counties

The final trial factor for each county for which the divisor used in determining the final trial factor is equal to or greater than such final factor shall be entered in column 2 of the following Table IV. The distribution of the 4-percent State reserve among eligible counties shall be shown in Table IV as follows:

TABLE IV

County <u>1/</u>	Adjusted prelim- inary second factor	Additional allotments (last column, Table III)	(g) (1) allotment (col. 6, Table I)	(g) (2) allot- ment (col. 3 - 4)
1	2	3	4	5
Total	xxx			

1/ Include only those counties for which the percentage in column 7, Table III, is equal to or greater than the divisor used in determining the final trial factor.

The adjusted preliminary second factor entered in column 2, Table IV, shall be used in determining a final second factor (for the counties listed in Table IV) in accordance with the following instructions; provided that, if column 10 has been executed, the entries in columns 8 (b) and 9 (b) shall be disregarded and the unencircled entries in column 10 shall be used in lieu of the entries in column 8 (b).

(i) Multiply the divisor used in determining the final trial factor by 5.0 acres to obtain the acreage breaking point for entries in column 9 (b), Form ACP-108, for which the allotment will be 5.0 acres or less when the second factor is applied.

(ii) Multiply each entry in column 9 (b), which is between the figure obtained under (i) and 5.0 acres, by the reciprocal of the divisor used in determining the final trial factor and enter in column 9 (a) the amount by which the result is less than 5.0 acres.

For example, if such divisor is 1.50, the acreage breaking point determined under (i) above would be 7.5 acres. The reciprocal of this percentage is 0.6667 ($1 \div 1.50 = 0.6667$). If the entry in column 9 (b) for a farm is 6.2, enter 0.9 in column 9 (a). ($5 - (6.2 \times 0.6667) = 0.9$)

(iii) Such reciprocal should be applied to the entry in column 7, Form ACP-108, if there is an entry in column 8 (b) in the same line, and the amount, if any, by which the result is less than the entry in column 8 (b) should be entered in column 8 (a).

For example, if the entry in column 7 for a farm is 25.0 and the entry in column 8 (b) is 18.0 and the reciprocal is 0.6667, enter 1.3 in column 8 (a). ($18.0 - (0.6667 \times 25.0) = 1.3$)

(iv) From the sum of (1) item 3, (2) the total of column 8 (a), and (3) the entry in column 3, Table IV, subtract the sum of (1) item 7, (2) the total of column 8 (b), and (3) the total of column 9 (a). 1/

(v) Divide the amount obtained under (iv) by the tilled acreage adjusted used in computing the preliminary second factor (or the revised "preliminary second factor"). The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point and entered in the heading of column 10 (or column 11 if column 10 has been executed), Form ACP-108.

The final second factor determined as indicated above shall be applied in accordance with the instructions contained in subsection B (6), section 3 hereof, except that column 11 will be used in lieu of column 10 if column 10 has already been executed. The allotments in column 10 or column 11, whichever is applicable, plus item 7 for such counties must not exceed item 3 plus the entry in column 3, Table IV. Final allotments for such counties will be determined in accordance with subsections B (7) and (B (8), section 3, and allotments will be accounted for as provided in subsection D, section 3 hereof.

C. PURSUANT TO SECTION 344 (g) (3)

(The procedure outlined below will be used only in the event the 4-percent State reserve exceeds the acreage required to make full allotments pursuant to Section 344 (g) (1) and (2) of the Act.)

1/ If item 2, Form ACP-108, exceeds item 1, the acreage under (iv) shall be obtained by subtracting the sum of (1) item 2, (2) the total of column 8 (b), and (3) the total of column 9 (a) from the sum of (1) item 1, (2) the entry in column 3, Table IV, and (3) the total of column 8 (a).

After allotments have been made in accordance with subsections A and B above, or after the acreage necessary to make such allotments has been estimated from the acreage allotted under Section 344 (g) (1) and (2) of the Act in 1939, 50 percent of the remainder of such reserve, if any, shall be used pursuant to Section 344 (g) (3) to make additional allotments to farms receiving indicated allotments which are determined in accordance with the instructions contained in paragraph (7) (b), subsection B, section 3 hereof, to be inadequate and not representative in view of past production on the farms.

If an estimate is made as to the acreage required under Section 344 (g) (1) and (2) of the Act in 1940, such estimate shall be closely and carefully made and based on not less than the acreage used for such purpose in 1939.

Fifty percent of the acreage remaining in the 4-percent State reserve after allotments have been made pursuant to Section 344 (g) (1) and (2) of the Act, less that portion of such acreage which the State committee determines is necessary for use in correcting errors and for providing allotments for farms not included in the original tabulation, shall be allotted (1) to farms receiving an indicated allotment of 15 acres or more in counties in which the final factor for 1940 is less than 40 percent $\frac{1}{2}$, (2) to farms receiving an indicated allotment of 15 acres or more in any county in which the State committee determines that allotments as otherwise determined are inadequate and not representative in view of past production, and (3) to any farm for which the allotment as otherwise determined is inadequate and not representative in view of past production in counties for which the maximum reserve for 5- to 15-acre farms is less than 100 acres.

The acreage allotted under (1) above for any State shall not be less than 50 percent of the total acreage to be allotted under (1), (2), and (3) and may include the total of such acreage.

If in any State the acreage available for allotment under (1), (2), and (3) above is not more than 5,000 acres and the State committee determines that the procedure for distributing the acreage under (1) above will not result in equitable allotments, the State committee may determine the procedure to be used in apportioning all of such acreage to counties; provided that the formula used by the State committee in making such apportionment must be approved by the Director of the Southern Division prior to such apportionment.

1/ The final factor for this purpose only may be estimated from 1939 data if necessary. This estimate may be made by dividing the 1940 county allotment by the 1939 county allotment and multiplying the resulting percentage by the final factor used in 1939. Attention should be given those counties in which a relatively large acreage was allotted to new growers in 1939, since such farms will receive allotments for 1940 from the regular county allotment, thus causing a possible decrease in the county factor.

If in any State the acreage available for allotment under (1), (2), and (3) above is more than 5,000 acres and the State committee determines that the procedure for distributing the acreage under (1) above will not result in equitable allotments, the State committee may determine the procedure to be used in apportioning not in excess of one-half of the total acreage under (1), (2), and (3) above to counties provided that the formula used by the State committee in making such apportionment is fair and equitable to all counties in the State and is approved by the Director of the Southern Division prior to such apportionment.

The acreage under (1) above shall be allotted to counties receiving final factors for 1940 of less than 40 percent $\frac{1}{2}$, and the amount to be apportioned each county shall be determined in accordance with Table V.

TABLE V

1. 50 percent of (g) (3) acreage _____ 2. Reserve for lates and errors _____

Column number and heading	Source of information																						
1. County	Enter the name of each county for which the final factor is less than 40 percent $\frac{1}{2}$																						
2. Estimated final factor	$\frac{1}{2}$																						
3. Weight factor	Enter the applicable percentage as follows: <table> <tr> <td>Column 2:</td><td>Column 3: (percent)</td></tr> <tr> <td>Less than 0.31</td><td>100</td></tr> <tr> <td>0.31 - 0.3199</td><td>90</td></tr> <tr> <td>.32 - .3299</td><td>80</td></tr> <tr> <td>.33 - .3399</td><td>70</td></tr> <tr> <td>.34 - .3499</td><td>60</td></tr> <tr> <td>.35 - .3599</td><td>50</td></tr> <tr> <td>.36 - .3699</td><td>40</td></tr> <tr> <td>.37 - .3799</td><td>30</td></tr> <tr> <td>.38 - .3899</td><td>20</td></tr> <tr> <td>.39 - .3999</td><td>10</td></tr> </table>	Column 2:	Column 3: (percent)	Less than 0.31	100	0.31 - 0.3199	90	.32 - .3299	80	.33 - .3399	70	.34 - .3499	60	.35 - .3599	50	.36 - .3699	40	.37 - .3799	30	.38 - .3899	20	.39 - .3999	10
Column 2:	Column 3: (percent)																						
Less than 0.31	100																						
0.31 - 0.3199	90																						
.32 - .3299	80																						
.33 - .3399	70																						
.34 - .3499	60																						
.35 - .3599	50																						
.36 - .3699	40																						
.37 - .3799	30																						
.38 - .3899	20																						
.39 - .3999	10																						

$\frac{1}{2}$ The final factor for this purpose only may be estimated from 1939 data if necessary. This estimate may be made by dividing the 1940 county allotment by the 1939 county allotment and multiplying the resulting percentage by the final factor used in 1939. Attention should be given those counties in which a relatively large acreage was allotted to new growers in 1939, since such farms will receive allotments for 1940 from the regular county allotment, thus causing a possible decrease in the county factor.

TABLE V

Con'td.

Column number and heading	Source of information
4. 1940 county cotton allotment	As furnished by the Washington office
5. Extension	Column 3 times column 4
6. Additional allotment	Column 5 times ratio (available reserve for this apportionment divided by the total of column 5)

As indicated in the heading of column 3, a weight factor will be determined for each county. For example, if the final factor for a county is 0.3564 the entry for column 3 would be 50 percent. The factor to be used in obtaining column 6 will be obtained by dividing that portion of the acreage which is to be allotted in accordance with Table V, to counties having factors of less than 40 percent, by the total of column 5.

Sec. 5. Administrative areas.

A. DETERMINATION OF COUNTIES IN WHICH ADMINISTRATIVE AREAS WILL BE DESIGNATED

(The procedure outlined in this section 5 will be used only in the event administrative areas were not established for 1939 pursuant to Section 344 (f) of the Act.)

The State and county committeemen should determine the additional counties, if any, in which it is believed that, because of different conditions, including types, kinds, and productivity of the soil, it may be necessary to divide the county into administrative areas in order to prevent discrimination among such areas in the county. After determining such counties one or more of the following methods may be used, together with any other available data which will serve as an indication of the need for administrative areas, in finally determining whether administrative areas will be established.

(1) Determination by ratio of 1937 base to cropland by designated communities under the Bankhead Act.

The tabulation outlined below should be made by communities as indicated by the letter A, B, etc., shown in the reference to a Bankhead Act application in section III of the 1937 work sheet, Form SR-101. If it is believed that the communities used in connection with the Bankhead Act in 1935 do not divide the county into different areas with respect to soil types and type of farming, then the county office should segregate the 1937 work sheets into areas which are

similar with respect to soil types and type of farming. The county office should tabulate the data outlined below, except that column 4 need not be executed at this time.

Column number and heading	Source of information
1. 1937 work sheet serial number	1937 work sheet
2. 1937 cropland	Line 1, column M, Form SR-101
3. 1937 cotton base acreage	Line 2, column M, Form SR-101
4. Ratio of 1937 cotton base to 1937 cropland	(Column 3 divided by column 2) to be entered later if necessary

When the above tabulation has been completed, the State office shall compute the weighted average ratio of the 1937 cotton base acreage to the 1937 cropland for each community or area as the case may be. A comparison of these ratios may indicate that administrative areas are needed, if there is a substantial variation in these ratios as between communities or areas of the county. If such ratios do not vary materially for different sections of the county, it is likely that administrative areas should not be set up.

The ratios may be plotted on a county outline map as a further aid in determining the necessity for administrative areas.

(2) Determination by comparison of 1937 base with cropland or tilled acreage by individual farms.

Column 4 of the tabulation prepared as set forth under (1) above should be executed for each farm or, if (1) above is not used, individual farm ratios should be computed on Form SR-101 by dividing the 1937 base thereon, line 2, column M, by the 1937 cropland thereon, line 1, column M, and entering the resulting ratio in line 1, column N.

A frequency distribution should be made associating size of each base acreage with the above ratio for the respective farm. The frequency tabulation should be set up showing class intervals of base acreages down the left side of a tabulation sheet, and the class intervals of percentages across the top of the tabulation sheet. A class interval of 10 acres and 5 percent, in these variables, will be satisfactory for most counties. The following example may be used as a guide in setting up this frequency table:

FREQUENCY TABLE

	Mid point	Classes	Percent of cropland					Total items	Percent
			0-4.9 percent	5.0-9.9 percent	10.0-14.9 percent	Etc.			
Cotton base acreage	(0-9.9							
	(10.0-19.9							
	(20.0-29.9							
	(170.0-179.9							
	(180.0-189.9							
	(190.0-199.9							
1.	Total items								
2.	Percent farm distribution								
3.	Class interval midpoint								
4.	Estimated acres								
5.	Percent acreage distribution								

When the frequency table is set up, a count should be made of the data. This may be done by one clerk calling the base acreage and the respective ratio for each farm while another clerk finds the class in which such base acreage falls in the vertical axis of the frequency table and enters a small mark opposite such base acreage in the column in which the ratio falls in the horizontal axis. For farms for which the 1937 base acreage is 200 acres or more, the base should be tabulated at the bottom of the frequency table directly below the class in which the ratio falls to aid in summarizing such data. These counts should be made in blocks of five to aid in summarizing the frequency table.

When all farms for which ratios have been computed have been entered in the frequency table, the table should be summarized according to each class on the vertical axis and on the horizontal axis. That is, the number of entries in each class of base acreages in the frequency table will be entered in a column headed "Total items" on the right of the sheet and the number of entries for each class of ratios will be entered below the frequency table in line 1 labeled "Total items". The number of items summarized across the bottom and down the right side should be the same. Such total should be entered in line 1 at the bottom of the column headed "Total items" on the right of the frequency table. The number of items by classes across the bottom and down the right side should be divided by the total number of items shown at the bottom on the right side of the frequency table to determine the percentage distribution of the total number of farms. Enter the resulting percentages in line 2 below the table and in the column to the right of the "Total items" column.

In the left margin of the frequency table the midpoint of each class interval of base acreages should be entered opposite

each class. For instance, the midpoint of the class from 50 to 59.9 is 55 acres. The midpoint of each class, except the class interval of base acreage from 200 up, should be multiplied by the number of items in such class for each column of percentages shown at the bottom of the frequency table. The base acreage in the class interval from 200 up can be summarized from the base acreages tabulated for each class of percentages. Such estimated base acreages for all farms in each class of percentages can be accumulated on a calculating machine and the total entered in line 4 below the table. When the base acreage is estimated for each class of percentages, a summary of all classes should be made and the total acreage entered on the right side of the frequency table in the same line in the column headed "Total items". The base acreage for each class of ratios, shown in line 4 below the table, should be divided by the total of all base acreages estimated for the frequency table as shown in line 4 in the column headed "Total items". The resulting percentage should be entered immediately below the base acreage for each class of percentages in line 5 below the table. The total of such percentages should aggregate 100 percent.

The above data should be charted on graph paper in the form of a bar chart, as an aid in determining whether or not administrative areas are necessary for the county. On the horizontal axis show the percentage that the 1937 base acreage is of the cropland. On the vertical axis show the percentage of farms. The percent of farms in each percentage range will be represented by a bar. The height of each bar will represent the percentage of farms in each percentage range. The position of the bar on the horizontal axis will represent the percentage which the 1937 base is of the cropland. Show at the top of each bar the percentage of the base acreage represented by such farms as shown in line 5 of the frequency table. The percentage of farms in each range will be taken from line 2 of the frequency table.

When these charts have been completed, it will be possible to observe the variation in the percentage that the 1937 base acreage is of the cropland, as well as the percentage of farms and the percentage of base acreage affected. This will indicate the variations of 1940 cotton acreage allotments as between farms when computed on a uniform county percentage basis as compared to the normal cotton acreage on such farms and will serve as an indication of whether administrative areas are necessary to prevent discrimination.

(3) Determination by use of county maps.

It may be desirable to plot data from a sample of such farms on a county map which is large enough to determine the approximate location of farms. In counties where maps are available showing divisions by sections, etc., and where the legal descriptions of the farms are correctly entered on the work sheets it should be feasible to locate the approximate position of farms on the map. The data to be plotted will consist of the farm ratios determined under (2) above.

An inspection of such data plotted on a county map should be valuable in determining whether administrative areas are necessary and in determining boundary lines of areas.

B. DETERMINATION OF ADMINISTRATIVE AREA BOUNDARY LINES

If it is determined that administrative areas are necessary for a county, a soils map and a plat ownership map of the county should be obtained, if available. The boundary line of each administrative area should be outlined by the county committee on a map of the county with such aid from the community committeemen, or others, as is necessary.

C. DETERMINATION OF COTTON ACREAGE ALLOTMENTS FOR ADMINISTRATIVE AREAS

(This procedure is to be used for determining allotments for administrative areas in all counties, including those counties in which administrative areas were established in 1939.)

When the boundary lines of the administrative areas have been determined, the county committee should make a separate tabulation for each area showing (a) the 1939 serial number of every cotton farm, (b) the sum of the 1937 planted plus diverted acreage for each farm participating in the 1937 program and the 1937 acreage for each farm that did not participate in the 1937 program. These data will be secured from line 1, column E, Table 1, Form SR-301. These data should then be summarized for each area and for the county. The acreage for each area divided by the total of such acreage for the county will be the percentage to be used in apportioning the 1940 county acreage allotment to each administrative area in the county. If it is determined that the 1937 planted plus diverted acreage for 1937 participants and the planted acreage for non-participants is not an equitable basis for apportioning the 1940 county acreage allotment, further instructions will be furnished by the Washington office.

Allotments to the farms within each administrative area shall be made by distributing the allotment for such administrative area as provided herein.

D. DETERMINATION OF AVERAGE YIELDS FOR ADMINISTRATIVE AREAS

A 1940 average cotton yield shall be established for each administrative area within any county upon the basis of the average yield in each such area during the period 1935-39, inclusive, taking into consideration abnormal weather conditions. The weighted average of the average yields established for all administrative areas within any county shall conform to the county limit determined for such purpose under the 1940 program.

(1) Tabulation of annual data

After Forms SR-301 and column 6, Form SR-404-G, have been audited, as provided in section 8 hereof, the data for each farm shall be tabulated from Table 1, Form SR-301, by administrative areas as follows:

FARM DATA TABULATION

Column number and heading	Source of information
1. 1940 serial number	Form SR-301
2. 1940 operator	Form SR-301
3. 1935: (a) Production (b) Acreage	Line 2, column B Line 2, column C
4. 1936: (a) Production (b) Acreage	Line 3, column B Line 3, column C
5. 1937: (a) Production (b) Acreage	Line 4, column B Line 4, column C
6. 1938: (a) Production (b) Acreage	Line 5, column B Line 5, column C
7. 1939: (a) Production (b) Acreage	Line 6, column B Line 6, column C

A summary of the acreage and production items of this tabulation shall be obtained for each administrative area and the average yield for each year derived therefrom.

(2) Adjustment of annual yields.

Adjustment of annual yields for an administrative area shall be made if it is found that abnormal weather conditions resulted in abnormal yields in such area. The procedure outlined below shall be used in adjusting the 5-year average yield for abnormal weather conditions for each administrative area.

A yield adjustment tabulation shall be executed as follows:

YIELD ADJUSTMENT TABULATION

	Area A					Area B				
	Yield	Percent of 5- year average	Ad- just- ed yield	Plant- ed acre- age	Produc- tion (col. 3 x col. 4)	Yield	Percent of 5- year average	Ad- just- ed yield	Plant- ed acre- age	Produc- tion (col. 3 x col. 4)
	1	2	3	4	5	1	2	3	4	5
1935										
1936										
1937										
1938										
1939										
Total		XXX	XXX				XXX	XXX		
5-yr. aver- age		XXX		XXX	XXX		XXX		XXX	XXX

(a) Enter in column 1 the average yield for each year and the 5-year simple average determined by dividing the total of the yields for each year in the 5-year period by 5.

(b) Enter in column 2 for each year the percentage (carried at least one place beyond the decimal point) obtained by dividing the yield for such year by the 5-year average in column 1.

(c) Enter, in column 3, 120 percent of the 5-year average yield in column 1 for each year for which the percentage in column 2 is greater than 120 percent. Enter in column 3, 80 percent of the 5-year average yield for each year for which the percentage in column 2 is less than 80 percent. For all other years transfer the yield in column 1 to column 3.

(d) Enter in column 4 the planted acreage for each year from the farm data tabulation for the respective administrative area prepared in accordance with the instructions contained in (1) above.

(e) Enter in column 5 for each year the production obtained by multiplying the adjusted yield in column 3 by the planted acreage in column 4 on the respective line.

(f) The totals of columns 4 and 5 shall be entered in the spaces provided and the weighted average yield of such acreage and the production figure shall be entered in the space at the bottom of column 3.

If there are more than two administrative areas within the county, additional columns shall be provided for each area.

(3) Final determination of average yield.

The 5-year weighted average yield in the last line, column 3, of the yield adjustment tabulation shall be used in determining the normal yield for each administrative area. The normal yield for each administrative area shall be determined as follows:

Item 1. ----	Item 2. ----	Item 3. ----			
Area	Total acreage allot- ment	Adjusted 5-year yield	Production (column 1 times column 2)	Production (column 3 times item 3)	Adminis- trative area normal yield
	1	2	3	4	5
A					
B					
County Total		xxx			

(a) Enter as item 1 the 1940 county yield limit furnished by the Washington office.

(b) Enter in column 1 the total of the acreage allotments in each administrative area as shown in column 15 or 18, whichever is applicable, Form ACP-108, and enter the county total in the space provided.

(c) Enter as item 2 the production obtained by multiplying the county total of column 1 by the yield in item 1.

(d) Enter in column 2 the 5-year weighted average yield shown in the last line, column 3, of the yield adjustment tabulation.

(e) Enter in column 3 the production figure obtained by multiplying the entry in column 1 for each administrative area by the entry in column 2 and enter the county total of column 3 in the space provided.

(f) If the county total of column 3 is not equal to the production figure in item 2, it will be necessary to adjust the yields in column 2. The adjustment factor (carried at least four places beyond the decimal point) shall be obtained by dividing the production in item 2 by the county total production in column 3 and shall be entered as item 3. Enter in column 4 the production for each administrative area obtained by multiplying the production in column 3 by the adjustment factor in item 3. The total of column 4 must equal item 2.

(g) Enter in column 5 the normal yield (rounded to the nearest whole pound) for each administrative area determined by dividing the respective production in column 4 by the acreage allotment in column 1 of the same line.

Immediately after the average yields for the respective administrative areas within a county have been determined, the State office shall transmit to the Southern Division by air mail all tabulations set forth in this subsection for review and final approval of the average yields. Normal yields for farms within each administrative area shall be determined as provided in section 8 hercof.

Sec. 6. Redetermination of erroneous 1940 cotton acreage allotments.

A. COUNTY OFFICE INSTRUCTIONS

Any error in the 1940 cotton acreage allotment resulting from inaccurate transcribing or computing of data in either the State or county office shall be corrected. Cotton acreage allotments for 1940 are determined upon the basis of measurements under the 1939 program and no changes will be permitted because of different measurements under the 1940 program, unless it is proved that the 1939 measurements were in error. Subject to the right of appeal, a change in the cotton allotment, because of erroneous measurements in 1939, will be initiated by the State or county office only in cases where the change would be greater than (a) 5 acres or (b) 10 percent of the original allotment determined for the farm, whichever is smaller.

If the county office finds that an error has been made in the computation of the 1940 cotton acreage allotment for any farm, the operator shall be promptly notified, in writing, that the original allotment was in error and is therefore null and void; and the nature of the error; and that the cotton acreage allotment for his farm is being redetermined. The State office shall be promptly notified of each such error found and the notice to the State office shall be signed by both the Secretary of the County Association and one member of the county committee. In notifying the State office of any error made in the computation of the 1940 cotton acreage allotment for any farm, the county office shall furnish the State office the serial number of the farm together with a full and complete statement regarding any data listed on Form ACP-108 which are in error. The County office shall also transmit to the State office for any such farm the performance report, work sheet, or any other form on file in the county office which indicates that data listed on Form ACP-108 were in error.

After the county office has received the corrected allotment(s) from the State office, the county office shall promptly notify the operator(s) of such farm(s) of the corrected 1940 cotton acreage allotment for their farms. Form ACP-110, "Notice of 1940 Cotton Acreage Allotment", shall be executed showing the corrected cotton acreage allotment and that it is a corrected allotment. The corrected notice shall be mailed to the operator together with a letter signed by the chairman or acting chairman of the county committee regarding the correction of the error, again

informing the operator that the original allotment which he received was in error and, therefore, is null and void; and further that the corrected notice being transmitted shows the 1940 cotton acreage allotment for that farm applicable for 1940 under both the agricultural conservation program and the marketing quota provisions of the Agricultural Adjustment Act of 1938 and that any payment or deduction made with respect to the farm under the 1940 program will be based on the acreage allotment shown in the corrected notice, which is the final and official notice of the 1940 cotton acreage allotment for the farm.

B. STATE OFFICE INSTRUCTIONS

When the State office is advised by the county office that the 1940 cotton acreage allotment determined for any farm is in error, the State office shall promptly review all the pertinent data. If the State office finds that such allotment was erroneously determined, it shall be redetermined.

In redetermining cotton acreage allotments for farms for which the original allotment was erroneously determined, such farm shall be classified in the proper group (1-A, 1-B, or C-2) on a blank Form ACP-108, marked "Correction Supplement", in accordance with the above provisions of this SR-B-402. A notation referring to the "Correction Supplement" shall be made on the original Form ACP-108 tabulation. A block of two lines shall be used for each farm for which the 1940 cotton acreage allotment was originally in error. The data as shown on the original Form ACP-108 shall be transferred (using a red pencil or red ink) to the first line of the block for that farm on the "Correction Supplement". The correct data for the farm shall be entered (using a black pencil or black ink) on the second line of the block for that farm and shall be used in redetermining the 1940 cotton acreage allotment for the farm. When such allotment has been correctly determined, the State office shall notify the county office of the correct allotment.

The State office shall keep an accurate record of the net difference between the red and black figures on the "Correction Supplement" for all farms in the county for which the 1940 cotton acreage allotments are corrected. Such net difference shall be obtained for each page by summarizing the page totals of the data listed in black (using a black pencil or black ink) and the page totals listed in red (using a red pencil or red ink), then obtaining the difference between the page totals of the figures shown in black and shown in red. If the total shown in red for any column is in excess of the total shown in black for that column, the net difference for the column shall be shown in red. If the total of the black figures for any column is in excess of the total of the red figures for that column, the net difference shall be shown in black.

The State office shall keep an accurate record for each county of the net difference for each column of the "Corrected Supplement". Summaries for each county of such net differences, including the number of farms, shall be transmitted monthly to the Southern Division. The acreage originally allotted to these farms shall be used in redetermining the 1940 allotment for such farms in the county. Any change in the acreage allotments resulting from the correction of errors will be added to or deducted from the State reserve for this purpose; provided that the additional acreage used in correcting errors cannot exceed the acreage available in the State reserve for late and errors.

Sec. 7. Apportionment of released cotton acreage allotments

A. COUNTY OFFICE INSTRUCTIONS

(1) General

Those parts of 1940 cotton acreage allotments released by farms because they will not be used shall be reapportioned to other farms in accordance with these instructions. The county committee shall designate the farms within the county to which such allotments shall be reapportioned, basing its designation upon the character and adaptability of the soil and other physical facilities affecting the production of cotton and the need of the operator for an additional allotment to meet the requirements of the families engaging in the production of cotton on the farm.

(2) Release of unused allotments

Before reapportioning to individual farms within the county any unused cotton acreage allotments released by other farms, it will first be necessary to obtain a full summary of all cotton acreage allotments which have been released in whole or in part by each farm. Each operator desiring to release any part or all of the cotton acreage allotment for his farm shall execute Form SR-427, "Release of Unused 1940 Cotton Acreage Allotment", and file such form with the county office not later than the date set by the State committee, which date shall not be later than April 15, 1940. The operator's signature must be witnessed and also must be verified in the county office and checked by the county committee.

As Forms SR-427 are received in the county office the name of the operator, serial number of the farm, and the 1940 cotton acreage allotment for the farm shall be verified by checking against the appropriate entries on Form ACP-108. If any item on Form SR-427 is found to be in error, the form shall be returned to the operator for correction and re-execution.

If the acreage that will be planted to cotton in 1940 is not definitely known it will be necessary to use the acreage intended to be planted as a basis for determining the 1940 planted cotton acreage on the farm.

A county summary of Forms SR-427 for farms releasing 1940 cotton acreage allotments shall be prepared on a columnar listing sheet in accordance with the following instructions.

TABULATION I

Column number and heading	Source of Information
1. 1940 serial number	Form ACP-108 or SR-427
2. 1940 operator	Column 3, Form ACP-108, or SR-427
3. 1940 cotton allotment	Column 15, Form ACP-108, or SR-427, item 1
4. Intended planted acreage reported by operator	Item 2, Form SR-427
5. Acreage available for release as reported by operator	Item 3, Form SR-427
6. Acreage released	The smaller of (1) the entry in column 5 or (2) the acreage obtained by subtracting the entry in column 4 from the entry in column 3
7. Revised 1940 allotment	Column 3 minus column 6

The sum of the entries in column 6 will be the total released cotton acreage allotments in the county.

(3) County allotment of released acreage

The unused acreage available for reapportionment shall include (1) the smaller of (a) the acreage released in the county, or (b) 100 acres plus 50 percent of the result obtained by subtracting 100 from the total unused acreage released within the county, and (2) any part of the State reserve of released allotments apportioned to the county, provided that, in any county in which the released cotton acreage available for reapportionment is less than 100 acres, the county committee may release to the State committee all or any portion of such released acreage for use as provided in B (1) of this section 7.

A county computation sheet shall be prepared in triplicate for determining the amount of such acreage available for farms within the county in accordance with the following instructions:

COUNTY COMPUTATION SHEET

	<u>Acres</u>
1. Total county unused acreage released (column 6, tabulation I)	
2. Item 1 (if more than 100 acres) minus 100	
3. 50 percent of item 2	
4. Item 3 plus 100	
5. County unused acreage available for reapportionment (smaller of items 1 and 4)	
6. County reserve for correction of errors and for late work sheets	
7. Released acreage available for making additional allotments (item 5 minus item 6)	
8. Released acreage allotment allocated to county from State reserve (to be filled in by State office)	
9. Total released acreage available for reapportionment (item 7 plus item 8, to be filled in by State office)	
10. Released acreage reapportioned (total of column 17, Form ACP-108)	
11. Number of farms releasing unused acreage allotments	<u>Farms</u>
12. Number of farms receiving additional allotments (total number of entries in column 17, Form ACP-108)	

Irrespective of the amount of acreage released the county committee shall execute items 1 through 7 of the county computation sheet and within 2 days after the closing date for accepting Form SR-427 transmit the original and one copy to the State office for execution of items 8 and 9. Items 10 through 12 shall be executed in accordance with further instructions contained in this section 7.

The county reserve, if any, provided in item 6 shall be used in accordance with the instructions contained in sections 6, 9, and 103 hereof.

(4) Apportionment of county allotment of unused acreage released

(a) Eligible farms. - Each farm will be eligible to receive an additional allotment from the county reserve of unused acreage

except the following, which shall be identified by inserting a check mark (✓) immediately to the right of column 18, Form ACP-108: (1) all farms included in tabulation I, (2) all farms with an entry in column 15 in excess of the entry in column 13, Form ACP-108, and (3) group C-2 farms. All column references in the remainder of this section 7 refer to Form ACP-108 unless otherwise stated.

(b) Apportionment to eligible farms. - The county committee in reapportioning the available acreage to farms shall first set aside sufficient acreage for correcting unavoidable errors in farm acreage allotments, including any increase in allotments because farms have become reconstituted in 1940, as well as to provide for allotments to late work sheet farms. In reapportioning the remainder of the released acreage, if any, the county committee shall consider the character and adaptability of the soil and other physical facilities related to the production of cotton on the farm, together with the needs of the operator for an additional allotment, based upon the requirements of the families engaged in the production of cotton thereon. In most cases, the entry in column 6 is a good index of the farm's adaptability to the production of cotton. The relation of the cotton acreage allotment shown in column 15 to the entry in column 14 reflects the need of additional cotton acreage allotment for such farm in 1940 based on the inadequacy of such allotment in view of the past acreage devoted to cotton production.

The county committee shall consider farms progressively in accordance with the following conditions in reapportioning the county reserve of released acreage. In making allotments to individual farms the committee shall consider the amount of family labor available, the acreage of cash crops other than cotton grown by such families, and the adaptability of such labor for cotton production, as well as the equipment on the farm suitable for cultivating cotton.

1. Farms for which the entry in column 15 equals the entry in column 14 shall receive first consideration for additional allotments. For example, if the entries in columns 15 and 14 equal 20, such farms should be given first consideration based upon the production factors in the preceding paragraph.

2. Farms for which the entry in column 15 slightly exceeds the entry in column 14 shall receive consideration for additional allotments after the farms mentioned in paragraph 1 above have been considered. For example, if the entries in columns 15 and 14 are 41 and 40, respectively, such farms should be given next consideration for an allotment.

3. All other eligible farms shall be considered progressively, in so far as the county reserve of released acreage will permit, in accordance with the percentage increase of the entry in column 15 over the entry in column 14. For example, if the entry

in column 15 is 110 percent of the entry in column 14 for farm A, whereas for farm B such percentage is 115 percent, farm A should be considered before farm B.

(5) Execution of column 16, Form ACP-108

Enter the released acreage shown in column 6, Tabulation I, in the appropriate line of column 16. The total of column 16 must equal the total of column 6, Tabulation I.

(6) Execution of column 17, Form ACP-108

Enter the additional acreage reapportioned to eligible farms in the appropriate line of column 17.

(7) Execution of column 18, Form ACP-108

Enter in column 18 the smaller of (1) the entry in column 15 plus the entry in column 17 or (2) the entry in column 13. If the sum of the entries in columns 15 and 17 in any line exceeds the entry in column 13, the entry in column 17 shall be adjusted downward to eliminate such excess. A county total shall be obtained and entered as item 10 on the computation sheet. Item 10 must not exceed item 9.

For farms with an entry in column 16, enter in column 18 the result obtained by subtracting the entry in column 16 from the entry in column 15.

A new Form ACP-110 shall be executed for each farm for which a revised allotment is shown in column 18 and the Form ACP-110 shall be designated "Revised Allotment" and shall be mailed to the operator of each such farm after the revised allotments have been approved by the State office.

(8) Transmittals to State office

The county office copies of Forms ACP-108, together with Tabulation I and the County Computation Sheet, shall be immediately transmitted to the State office for approval if found to be correct. All such transmittals must be received in the State office not later than May 1, 1940.

B. STATE OFFICE INSTRUCTIONS

(1) Allocation to counties of State reserve of released allotments

Upon receipt of the County Computation Sheets from all counties, the State reserve consisting of the surplus released acreage not heretofore available for reapportionment within each respective county shall be determined by summarizing item 3 of the county computation sheet.

The State committee shall use such reserve, or any necessary part thereof, to supplement the State reserve originally determined to allow for increased farm allotments resulting from correction of errors, late work sheets, and reconstituted farms for 1940, provided the original reserve for this purpose is determined to be insufficient. The remaining part, if any, of the State reserve of released acreage shall be prorated to counties for reapportionment to farms.

The proration of such State reserve to counties shall be made on the basis of the acreage allotted in the county under Section 344, subsection (h) of the Act, as amended by the Act of Congress approved March 13, 1939 (item 33, Form SR-428). A tabulation prepared as follows shall be used in prorating the State reserve to the counties:

Column number and heading	Source of information
1. County	Include only counties that have a final factor less than 0.4000
2. Allotment under subsection (h)	Item 33, Form SR-428
3. Acreage prorated to the county	Proration factor ^{1/} times entry in column 2
^{1/} The remainder of the State reserve of released acreage divided by the total of the entries in column 2. The proration factor should be carried at least four places beyond the decimal point.	

The acreage determined in column 3 shall be entered as item 8 on the respective County Computation Sheet. Item 9 should be determined by adding items 7 and 8. The original County Computation Sheets shall then be mailed to the respective counties at a date which should be not later than two days after all such sheets have been received in the State office.

(2) Checking county office work

Upon receipt of the county office copies of Forms ACP-108, together with Tabulation I, and the final original County Computation Sheet, the State office shall check in detail the items and entries thereon, following the county office instructions of this subsection. In the event an error is found, the incorrect entry should be stricken through, so as to remain legible, and the correct entry inserted with a red pencil or in red ink.

After the necessary items and entries have been carefully checked and the State office determines that the county committee has complied with the instructions, the entries in columns 16, 17, and 18 shall be transferred to the original Form ACP-108 on file in the State office. The total of column 15 minus the total of column

18, Form ACP-108, must equal the total of items 1 plus 6 minus item 10 of the County Computation Sheet. The State office shall then return the county office copies of Forms ACP-108 and Tabulation I to the county office and instruct the county committee to notify operators of the revised 1940 allotments. If, however, it is determined that the county committee failed to follow instructions, the State office shall return the county office copies of Forms ACP-108, Tabulation I, and the original County Computation Sheet to the county committee with instructions as to how to make the necessary corrections.

Sec. 8. Determination of 1940 farm normal cotton yields. -

A. COUNTY OFFICE INSTRUCTIONS

(1) General

After the acreage allotments for groups 1-A, 1-B, and C-2 farms have been approved by the State committee and have been entered in column 5, Form SR-404-G, normal cotton yields shall be determined as provided in this section 8. The county committee, with the assistance of the community committees, shall determine the normal yield of cotton for each farm for which a 1940 cotton acreage allotment was established.

The normal cotton yield shall be the actual average yield of cotton per acre for the five years 1935-39, inclusive, adjusted for abnormal weather conditions, if reliable records of the actual yield for each year are presented by the farmer or are available to the committee.

If for any year of such five-year period records of the actual yield are not available, or there was no cotton planted on the farm in such year, the normal yield for the farm shall be the yield which the county committee determines to be the yield which was or could reasonably have been expected on the farm for such five-year period, on the basis of all available facts, including the yield customarily made on the farm, weather conditions, type of soil, drainage, production practices, and general fertility of the land.

The weighted average of the yields determined for all farms in the county or administrative area shall not exceed the average yield established for the county or administrative area for use in 1940.

Prior to determination of normal yields for use in 1940, work sheets, Forms SR-301, will have been executed for reconstituted farms as provided in section 102 hereof.

Data for 1934 shall be stricken through by drawing a single red line through line 1, columns A through D, and data entered in line 6, columns E through I, shall also be stricken through with a single red line.

(2) Execution of Table 1, Form SR-301

(a) Columns A, B, C, and D

1. Enter in line 6, column B, the 1939 production from the applicable column of Form Cotton 351, or column(s) of Form Cotton 354.
2. Enter in line 6, column C, the 1939 acreage of cotton from Section II, Form SR-312.
3. Enter in line 6, column D, the 1939 yield per acre obtained by dividing the production in column B by the acreage in column C.
4. Enter in line 6, column A, the letter "R" (for reliable records) if the 1939 marketing quota records of production are accepted by the county committee as representing the actual production on the farm in 1939. If such marketing quota records are not accepted by the county committee, the operator shall be requested to submit records of actual production for 1939. If the operator of any farm has reason to believe that the 1939 marketing quota records of production for his farm are in error, he may submit to the county committee records of actual production for his farm for 1939. Any records of actual production submitted by an operator must consist either of authentic gin tickets or sales receipts and must be approved in the regular manner before such records may be accepted as being reliable. If the records of 1939 production are not accepted by the county committee as being reliable records, enter the letter "X" in column A.

(b) Column E

1. Enter in line 2 the 1938 planted plus diverted acreage, which will be the total of the entries in line 2, column F, and line 5, column C.
2. Enter in line 3 the 1939 planted plus diverted acreage, which will be the total of the entries in line 3, column F, and line 6, column C.
3. Enter in line 7 the total of the entries in lines 2 through 6, column B. If the entry in line 3 was adjusted in determining 1939 normal yields, the adjusted production shall be used in determining the total production to be entered in line 7, column E.

(c) Column F

1. Enter, in line 1, one-half of the entry in line 1, column E.
2. Enter, in lines 2 and 3, the 1938 and 1939 diverted cotton acreage, respectively. The diverted acreage for 1938 shall be obtained by subtracting the 1938 planted acreage from the highest planted and diverted during the three years 1935-37; provided that the diverted acreage for 1938 shall not be greater than 50 percent of the highest planted and diverted acreage during the three years 1935-37. The diverted acreage for 1939 shall be obtained by subtracting the 1939 planted acreage from the highest planted and diverted during the three years 1936-38; provided that the diverted acreage for 1939 shall not be greater than 50 percent of the highest planted and diverted acreage during the three years 1936-38.

If the 1937 planted plus diverted acreage in line 1, column E, was not the highest planted plus diverted acreage of the years 1935, 1936, and 1937, enter and designate, in the heading of column E, the planted plus diverted acreage for such year(s) which is in excess of the entry in line 1, column E.

3. Enter in line 7 the total of the unencircled entries in lines 2 through 6, column C.

(d) Column G

Enter in line 7 the result obtained by dividing the total production in line 7, column E, by the total acreage in line 7, column F.

(e) Grouping of farms for determining 1940 normal yields. -

As an aid to committees in determining normal cotton yields under the 1940 program, cotton farms shall be classified in three groups (for reconstituted farms, see section 102 hereof). In an average county the number of group 1 farms should approximate 10 percent; the number of group 2 farms, 40 percent; and the number of group 3 farms, 50 percent of the total number of farms in the county.

Group 1 shall include all farms (a) for which the cropland in the farm has been identical (i.e., the farm has not been subdivided or combined with part or all of any other farm) throughout the entire five-year period 1935-39; (b) on which cotton was planted in each year of the five-year period 1935-39 and (c) for which reliable records of the actual yield for each year of such period have been presented by the farmer or are available to the committee; provided that, if two or more farms have been combined into one farm and each of such farms would otherwise have been a group 1 farm, the farm as reconstituted shall be considered as a group 1 farm. Reliable

records are authentic gin tickets or sales receipts for production and A.A.A. records of measurements for acreage.

Group 2 shall include all farms (a) for which the cropland in the farm has been identical through the entire five-year period, 1935-39; (b) on which cotton was planted in each year of this five-year period; (c) for which A.A.A. records of measurements for acreage are available for each year of this five-year period; but (d) for which reliable records of production have not been presented by the farmer and are not available to the committee.

Group 3 shall include all farms not included in group 1 or 2 above. The principal types of farms which will be included in this group will be those for which A.A.A. measurements for acreage are not available for all of the five years 1935-39, inclusive, although such acreage measurements may be available for one or more of such years. Farms for which the cropland has not been identical throughout the entire five-year period, as well as farms on which cotton was not planted in one or more years of such period, will also be included in group 3, except as provided in section 102 A hereof.

(f) Group symbol. - The group symbol for the farm for 1940 shall be entered in the space provided immediately above Table 1, Form SR-301, in accordance with the following instructions.

Enter the group symbol "1" for each farm for which the letter "R" has been entered in column A for each year during the period 1935-39, inclusive.

Enter the group symbol "2" for each farm for which either the letter "O" or "R" has been entered in column A for each year during the period 1935-39, inclusive.

Enter the group symbol "3" for each farm for which the letter "X" or "N" has been entered in column A for any year during the period 1935-39, inclusive, or for which a line has been drawn through columns A, B, C, and D, indicating that no cotton was planted on the farm during such year.

(g) Committee recommendations. -

Column H. - The county committee, with the assistance of the respective community committee, shall enter in line 7, column H, its preliminary normal yield for the farm for 1940, taking into consideration all available facts including the yield customarily made on the farm, weather conditions, type of soil, drainage, production practices, and the general fertility of the land.

Group 1 farms. - The yield to be entered in line 7, column H, for group 1 farms shall be the entry in line 7, column G, unless the county committee determines that an upward adjustment is necessary because of unfavorable weather conditions affecting the yield of

cotton on the farm in one or more years during the period 1935-39. An abnormally low yield for any year will be reflected in the respective line in column D, but the committees through their knowledge of local weather conditions during the respective year(s) shall determine whether such low yield(s) resulted because of unfavorable weather. If it is determined that an upward adjustment is necessary, such adjustment shall be made on the basis of the factors outlined above and the adjusted yield entered in line 7, column H. If no upward adjustment is made, enter in line 7, column H, the entry in column G on the same line.

Group 2 farms. - The yields in column D for group 2 farms are computed on the basis of accurate acreage measurements and reasonably good reports of production for each year of the period 1935-39, with the possible exception of the 1936 production in line 3, column B, which will have been adjusted, if necessary, as provided in section 6 of SR-B-302.

If the committees believe that the yield in line 7, column G, is below the normal yield for the farm, they shall make their upward adjustment in column H of the same line, based upon the factors outlined above. No downward adjustment in yields shall be made for group 2 farms.

If the committees determine that the yield in line 7, column G, should not be adjusted upward, the yield in line 7, column G, shall be transferred to column H on the same line.

Group 3 farms. - The committees shall appraise a normal yield for each group 3 farm on the basis of all available facts, including the yield customarily secured on the farm, as indicated by the yield(s) shown in column D for any year(s), weather conditions, type of soil, drainage, production practices, and general fertility of the land. The appraised normal yield for any farm shall compare with the yields recommended for group 1 and group 2 farms and with the yields appraised for other group 3 farms in the same community which are similar with respect to such factors. The appraised yield for the farm shall be entered in line 7, column H.

Since the preliminary normal yield for each farm in the county is determined on the basis of the data for such farm, the weighted average yields for all farms in the county will be adjusted to the county normal yield by the State office by making a pro rata adjustment of the preliminary yields as provided in subsection B of this section 8. Therefore, the committees shall not adjust individual farm yields in any group in order that the weighted average of the preliminary yields will equal the normal yield established for the county.

After the preliminary yields for all farms have been entered in line 7, column H, Form SR-430 shall be prepared as provided in (3) below. If adjustments are required upon examination of Form

SR 430, the committees shall make the required adjustments in the preliminary yields in line 7, column H.

(h) Column I. - The county office shall not make any entries in line 7, column I, before Forms SR-404-G and SR-301 have been transmitted to the State office for final determination and approval of 1940 normal yields as provided in Part IX hereof. Upon receipt of the approved yields on Forms SR-404-G and SR-301 from the State office, the final approved yields in column 7 Form SR-404-G, shall be entered in line 7, column I, Table 1, of the farm work sheets and operators shall be notified of the 1940 normal yields for their farms in accordance with the instructions in section 97 hereof. This normal yield shall be used for the purposes of both the 1940 Agricultural Conservation Program and the 1940 marketing quota provisions of Title III of the Agricultural Adjustment Act of 1938, as amended.

(i) Line 7, 1940. - Enter the 1940 acreage of cotton in column C from the 1940 performance report as soon as available. If marketing quotas are in effect for 1940, the 1940 production shall be entered in column B from marketing quota records. Enter in column D the yield obtained by dividing the production in column B by the acreage in column C.

(3) Preparation of Form SR-430

After preliminary yields have been entered in line 7, column H, Form SR-301, in accordance with the instructions in subsection A of this section 8, a frequency distribution shall be prepared on Form SR-430. Form SR-430 shall be prepared in triplicate in the county office in accordance with the following instructions.

(a) An item count shall be made of the number of group 1, 2, and 3 farms in each yield range and the number of farms shall be entered in the appropriate line in columns 2, 4, and 6, respectively.

(b) The total number of farms in each range as shown in columns 2, 4, and 6 shall be entered in column 8.

(c) Enter in the line designated "Total" the totals of columns 2, 4, 6, and 8. The total of column 8 must equal the sum of the totals of columns 2, 4, and 6.

The item counts for each group may best be made by setting up a tally sheet showing the same yield ranges as Form SR-430.

After Form SR-430 has been prepared, it shall be reviewed and approved by the county committee if found correct.

The original and first copy of Form SR-430 shall then be transmitted to the State office.

(4) Execution of column 6, Form SR-404-G

After the county office has received approval of the frequency distribution on Form SR-430, the entry in line 7, column H, Form SR-301, shall be transferred to the appropriate line in column 6 (b), Form SR-404-G. For group 1 farms only, the yield in line 7, column G, shall be entered in column 6 (a), Form SR-404-G, on the appropriate line.

The final yield for group 1 farms will be the yield shown in line 7, column H, if such yield is the same as the yield shown in column G of the same line. The final yield for all other farms will be determined by the State office by making a pro rata adjustment in the preliminary yields of the committee in order that the weighted average yield for all farms in the county shall conform to the established county normal yield.

B. STATE OFFICE INSTRUCTIONS

(1) Review of Form SR-430

Upon receipt of Form SR-430, from the county office, the State office shall enter the percentage distribution in columns 3, 5, 7, and 9 and shall review the distribution of preliminary yields and the number of farms in each group. If the grouping and distribution is not found acceptable by the State office, the Form SR-430 shall be returned to the county office and the county committee instructed as to the required adjustments. If such grouping and distribution is found acceptable by the State office, the person reviewing the data shall enter his signature and the date in the spaces provided. The original copy shall then be transmitted to the Southern Division for approval if found to be acceptable.

If found to be acceptable by the Southern Division, the State office will be advised and the county office should be instructed to complete the tabulation of preliminary yields on Form SR-404-G as provided in subsection A of this section 8.

If the distribution for any county indicates that the preliminary yields have not been determined in accordance with the provisions of the 1940 program, the State office will be advised of the changes required and the State office shall instruct the county office of the required changes. In such cases another Form SR-430 shall be prepared after such changes have been made and shall be submitted for approval as indicated above.

(2) Audit of Table 1, Form SR-301, and column 6, Form SR-404-G

Forms SR-301 shall first be checked to determine that a Form SR-301 has been submitted for each farm listed on Form SR-404-G. The 1940 group symbol entered in Section II, Form SR-301, for each farm shall be checked to determine that it has been correctly entered

in accordance with the applicable instructions in subsection A above. All computations in Table 1 shall be checked for group 1 and group 2 farms. It is not necessary to check the computations in Table 1 for group 3 farms.

For group 1 and group 2 farms the yield in line 7, column H, must not be less than the yield in column G of the same line.

Each entry in column 6 (b), Form SR-404-G, must be checked against the entry for the respective farm in line 7, column H, Table 1, and for group 1 farms the entry in column 6 (a) must be checked against the entry in line 7, column G, Table 1. The entry in column 6 (b) for group 1 farms must equal or exceed the entry in column 6 (a).

In the event an error is found, the incorrect entry shall be stricken through so as to remain legible and the correct entry inserted with a red pencil or in red ink.

The person checking Table 1 shall enter his initials and the date in the lower right corner of Form SR-301.

(3) Columns 6 (b), 7, and 8, Form SR-404-G

A frequency distribution shall be prepared of the yields in column 6 (b), Form SR-404-G, to determine that such yields are substantially in accord with the yields previously approved on Form SR-430. A random sample, of the larger of (1) 10 percent of the farms in the county or (2) the smaller of (a) 200 farms or (b) the total number of farms in the county shall be used in preparing such frequency distributions.

(a) Column 6 (b). - A cumulative total of the production extensions obtained by multiplying the final acreage allotment in column 5 by the preliminary yield in column 6 (b) for each page shall be entered in the box below column 6. The county total of such extensions shall be obtained by summarizing the page totals entered in the box below column 6 and shall be entered at the bottom of column 6 below the last page total. A county subtotal of the production extensions for group 1 farms for which the entry in column 6 (a) equals the entry in column 6 (b) shall be obtained and entered and encircled in the margin at the bottom of column 6 below the county total on the last page.

(b) Column 7. - If the weighted average of the preliminary yields shown in column 6 (b), Form SR-404-G, exceeds or is more than approximately one pound less than the county normal yield, it will be necessary to make a horizontal adjustment of all yields in column 6 (b), except those for group 1 farms for which the entry in column 6 (b) equals the entry in column 6 (a). The weighted average of the preliminary yields in column 6 (b) shall be determined by dividing the county total of the production extensions by

the total of the final acreage allotments in column 5. If such average yield does not exceed the county normal yield and is not more than approximately one pound less than the county normal yield, the yields in column 6 (b) shall be approved as final; in which case the amount, if any, by which such average yield is less than the normal yield multiplied by the total of the final acreage allotments in column 5 shall constitute a county production reserve for use in correcting errors.

If such average yield does not come within the above-mentioned limits, a county yield adjustment factor shall be obtained as follows:

- (i) Deduct the encircled county subtotal of the production extensions from the county total of such extensions.
- (ii) A county production reserve shall be determined by the State office with the approval of the State committee. Such reserve shall be the amount which it is estimated is sufficient to provide for the correction of errors, which generally will be approximately one pound times the total of the final acreage allotments in column 5. Deduct the sum of (1) the county production reserve and (2) the encircled county subtotal of the production extensions from the product obtained by multiplying the total of the final acreage allotments in column 5 by the 1940 county normal yield.
- (iii) Compute the county yield adjustment factor by dividing item (ii) by item (i) and enter the result, carried at least four places beyond the decimal point, in the heading of column 7.

Enter in column 7 for each group 1 farm the yield in column 6 (b) if such yield equals the yield in column 6 (a).

For all other farms, enter in column 7 the yield obtained by multiplying the yield in column 6 (b) by the county yield adjustment factor; but no yield will be entered less than the yield, if any, in column 6 (a).

(c) Column 8. - The production shall be entered in column 8 for each farm and shall be determined by multiplying the yield in column 7 (or in column 6 (b) if column 7 has not been executed) by the final acreage allotment in column 5 for the respective farm. The total production for each page shall be determined and entered in the space provided. The total production for the county shall be determined by summarizing the page totals and shall be entered in the margin below the last page total of column 8.

Determine the weighted average of the yields entered in column 7 by dividing the county total of the production in column 8 by the total of the final acreage allotments in column 5. If such weighted average yield does not exceed the normal yield established for the county and is not more than approximately one pound less than such county normal yield, the production resulting from the difference between the normal yield for the county and the weighted average of the yields in column 7 multiplied by the total of the final acreage allotments in column 5 shall be the county production reserve for use in correcting errors.

When the normal yields for the farms in any county have been finally determined and approved, the State office shall return the Forms SR-301 and SR-404-G to the respective county office as provided in section 96 hereof, and the county committee instructed to notify operators of their 1940 normal yields in accordance with the instructions contained in section 97 hereof. The county office shall be advised of the production reserve available for correction of errors in the county.

Sec. 9. Determination of 1940 cotton acreage allotments for farms omitted from the original tabulation. -

A. COUNTY OFFICE INSTRUCTIONS

If any group 1-A or 1-B farm was omitted from the original tabulation on Form ACP-108, data for such farm shall be listed on a Form ACP-108, which shall be designated "Late Supplemant" at the top of the sheet, in accordance with the instructions contained in section 2 hereof. No data will be entered in the items in the box at the top of the listing sheet for late work sheet farms. The reserves, if any, which are allotted to such farms must not exceed the unused reserve approved for the county.

As soon as the supplemental tabulations for group 1-A and group 1-B farms have been completed, they shall be transmitted to the State office, together with Forms SR-301 for such farms.

B. STATE OFFICE INSTRUCTIONS

When the supplemental listing sheets, Forms ACP-108, and Forms SR-301 are received in the State office, such forms shall be checked in accordance with the instructions contained in section 3 hereof. Allotments for such farms shall then be determined in accordance with the following procedure: If the county average reserve plus the acreage, if any, which the State committee apportions to the county from the State reserve is sufficient to provide full

allotments^{1/} for farms included on supplemental Forms ACP-108, allotments for such late farms shall be determined in accordance with section 3 A and B hereof; except that for group 1-A farms the final tilled acreage factor which was used in the county for regular farms shall be used in column 7, Form ACP-108, and it will not be necessary to compute preliminary factors.

In the event that the county reserve plus the acreage, if any, which the State committee apportions to the county from the State reserve is not sufficient to make full allotments, pro rata allotments not to exceed the available reserves shall be made to such farms. In making such proration the procedure outlined in section 3 C for group C-2 farms shall be followed.

The allotments to late work sheet farms shall then be entered in column 15, Form ACP-108, in accordance with the instructions contained in section 3 B (8) hereof, and the tabulations returned to the county office with instructions to notify operators of their 1940 cotton acreage allotments as provided in section 104 hereof.

^{1/} In order to determine whether the acreage reserve available to the county is sufficient to make full allotments, it will be necessary to summarize data from supplemental Forms ACP-108 and compare the estimated total requirements for making full allotments with the county reserve plus the acreage, if any, which the State committee apportions to the county from the State reserve. The estimated total requirements to make full allotments may be obtained by adding (1) the indicated allotment for farms in group 1-B as shown by the total of column 6, supplemental Forms ACP-108 for group 1-B and (2) estimated allotment for group 1-A farms obtained by multiplying the total of column 5, supplemental Forms ACP-108, by the final factor for all group 1-A farms in the county.

1.4
400
7
SEP 12 1940

Instructions for Determining Farm Acreage Allotments and Normal Yields Under the 1940 Agricultural Conservation Program

+

Issued December 15, 1939

SEP 17 1940



UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
SOUTHERN DIVISION

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
SOUTHERN DIVISION

**Instructions for Determining Farm
Acreage Allotments and Normal Yields
Under the 1940 Agricultural
Conservation Program**

+

Issued December 15, 1939



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1940

TABLE OF CONTENTS

	Page
GENERAL INSTRUCTIONS.....	1
PART I. COTTON:	
Section 1. Eligible farms.....	2
2. County office instructions.....	2
3. State office procedure for determining final farm cotton acreage allotments.....	6
4. Distribution of 4-percent State reserve.....	14
5. Administrative areas.....	23
6. Redetermination of erroneous 1940 cotton acreage allot- ments.....	29
7. Apportionment of released cotton acreage allotments.....	31
8. Determination of 1940 farm normal cotton yields.....	36
9. Determination of 1940 cotton acreage allotments for farms omitted from the original tabulation.....	43
PART II. WHEAT:	
Section 21. General instructions.....	44
22. Grouping of farms.....	44
23. County office instructions.....	45
24. State office instructions.....	51
PART III A. FLUE-CURED TOBACCO:	
Section 31a. General.....	58
32a. Execution of table 3, Form SR-301.....	58
PART III B. BURLEY TOBACCO:	
Section 31b. General.....	60
32b. Execution of table 3, Form SR-301.....	60
PART III C. TYPE 62 TOBACCO:	
Section 31c. Eligible farms.....	62
32c. Determination of acreage allotments.....	62
33c. Determination of normal yields.....	64
34c. State office instructions.....	65
35c. Execution of table 2, Form SR-301.....	66
PART IV. RICE:	
Section 41. General instructions.....	67
42. County office instructions.....	68
43. State office instructions.....	74
44. Execution of table 3, Form SR-301.....	78
PART V. IRISH POTATOES:	
Section 51. Eligible farms.....	79
52. County office instructions.....	79
53. State office instructions.....	81
54. Execution of table 3, form SR-301.....	82
PART VI. PEANUTS:	
Section 61. General instructions.....	84
62. County office instructions.....	84
63. State office instructions.....	88
64. Execution of table 3, Form SR-301.....	90
65. Apportionment of released peanut acreage allotments.....	91
PART VII. COMMERCIAL VEGETABLES:	
Section 71. General instructions.....	93
72. County office instructions.....	93
73. State office instructions.....	95
74. Execution of table 3, Form SR-301.....	96
PART VIII. FLORIDA CELERY:	
Section 81. Eligible farms.....	97
82. Determination of acreage allotments.....	97
83. Determination of normal yields per acre.....	99
84. State office instructions.....	99
85. Execution of table 2, Form SR-301.....	101

	Page
PART IX. GENERAL AND TOTAL SOIL-DEPLETING ACREAGE ALLOTMENTS:	
Section 91. General instructions.....	103
92. Farms for which a total soil-depleting acreage allotment will be determined.....	104
93. County office instructions for first tabulation.....	104
94. State office instructions for auditing first tabulation.....	108
95. County office instructions for final tabulation.....	109
96. State office instructions for auditing final tabulation.....	113
97. Notification of normal yields and productivity indexes...	113
98. Nongeneral allotment farms in area A.....	114
99. Tabulation of 1940 crop acreages and determination of allotments for new farms.....	115
PART X. MISCELLANEOUS:	
Section 101. Instructions for executing Forms SR-301.....	119
102. Reconstitution of farms.....	119
103. Determination of farm acreage allotments for reconsti- tuted farms.....	125
104. Notification of special crop acreage allotments.....	127

INSTRUCTIONS FOR DETERMINING FARM ACREAGE ALLOTMENTS AND NORMAL YIELDS UNDER THE 1940 AGRICULTURAL CONSERVA- TION PROGRAM

GENERAL INSTRUCTIONS

(1) The 1940 listing sheets for all special soil-depleting acreage allotments have been printed as rediforms in order to eliminate transcribing copies for county office records. All of the rediform listing sheets, except cotton, are uniform in size in order to facilitate their transmittal and binding for permanent reference in both State and county offices. The copy and carbon must not be detached from the original until all entries have been made. Rediforms should be handled carefully as well as wrapped carefully for mailing since any kind of mark or pressure on the original results in marks on the copy. In making corrections on rediforms, corrections must be made on both the original and the copy. The copy should be covered where erasures are made on the original.

Entries on rediform listing sheets shall be typewritten or made with a sharp-pointed 3-H hard lead pencil with the listing sheet on a smooth hard surface. Entries on Form SR-404-G shall be typewritten or made in either permanent ink or with a 3-H hard lead pencil. All signatures of committeemen shall be entered in permanent ink or with an indelible pencil.

(2) Allotments shall be determined first for farms as constituted in 1939 and shall be redetermined for farms reconstituted in 1940 in accordance with the instructions contained herein. Normal yields per acre except for wheat shall be determined for farms as constituted in 1940 and work sheets, Forms SR-301, must be executed for all reconstituted farms in accordance with the instructions contained in section 102, hereof, prior to the determination of normal yields.

(3) If a work sheet, Form SR-301, and a Performance Report, Form SR-312, were not executed for any farm under the 1939 Agricultural Conservation Program, a work sheet and a Performance Report shall be executed in accordance with the applicable instructions.

(4) Data for farms in each group and tabulation shall be listed in numerical order according to the 1939 work sheet serial numbers.

(5) The name of the 1939 operator shall be listed for each farm on each tabulation. If the farm is operated by a different person in 1940, such entry shall be corrected by lining out the original entry and inserting the name of the 1940 operator immediately above.

(6) The persons listing and checking data in the county office and the persons computing and checking data in the State office shall enter

their initials and the date in the spaces provided on each page of the respective tabulation.

(7) No entries other than those provided in this SRB-402 shall be made on any tabulation unless authorized by the Director of the Southern Division.

(8) **Rule of fractions.**—All acreage allotments shall be expressed to the nearest tenth of an acre. All other acreages to be entered on 1940 listing sheets shall also be expressed to the nearest tenth of an acre unless otherwise provided in this SRB-402. Yields and production shall be expressed to the nearest pound or bushel; except that, wheat yields shall be expressed to the nearest tenth bushel and rice yields, if expressed in barrels, shall be expressed to the nearest tenth barrel. In rounding fractions to the nearest whole number, five-tenths or less shall be dropped and more than five-tenths shall be considered a whole number. In rounding fractions to the nearest tenth, five-hundredths or less shall be dropped and more than five-hundredths shall be considered a whole tenth.

Part I.—COTTON

Section 1. ELIGIBLE FARMS

A cotton acreage allotment will be determined for each farm on which cotton was planted during any one or more of the years 1937, 1938, or 1939 and also for farms on which cotton will be produced in 1940 for the first time since 1936.

Sec. 2. COUNTY OFFICE INSTRUCTIONS

All acreage data to be listed on Form ACP-108, "Listing Sheet for 1940 Farm Cotton Acreage Allotments" (hereinafter referred to as Form ACP-108), shall be obtained from Form SR-301, "Farm Work Sheet" (hereinafter referred to as Form SR-301). Entries in column D, section I, Form SR-301, shall be made in accordance with the instructions contained in part X of SRB-302, and entries in the heading of column E and in lines 2 and 3, column E, and lines 1 through 3, column F, table 1, Form SR-301, shall be made in accordance with the instructions contained in section 8 hereof, prior to tabulation of data on Forms ACP-108.

Data for farms shall be tabulated in three separate groups; namely, (1) group 1-A, which will include data for all farms on which the highest cotton acreage (including diverted acres) in any of the years 1937, 1938, and 1939 was 5.0 acres or more; (2) group 1-B, which will include data for all farms on which the highest cotton acreage (including diverted acres) in any of the years 1937, 1938, and 1939 was less than 5.0 acres; and (3) group C-2, which will include data for all farms on which cotton will be produced in 1940 for the first time since 1936. (Farms classified in group C-2 in 1939 and on which cotton was produced in 1939 shall be included in the applicable group 1-A or 1-B in 1940. Farms classified in group 1-A or 1-B in 1939, but on

which no cotton has been planted since 1936, will be included in group C-2 in 1940 if cotton is planted thereon in 1940.)

The tabulations shall be prepared on Form ACP-108 as follows:

A. Tabulation of Data for Farms in Group 1-B

All data for group 1-B farms shall be tabulated first. Enter in the spaces provided on each Form ACP-108 the page number, the name of the county¹ and State, and the group symbol (1-B). Columns 1 through 6 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number.....	Form SR-301.
2. 1940 serial number.....	Form SR-301, if renumbered for 1940.
3. Name of operator.....	Form SR-301.
4. Tilled acreage.....	Line 1, column D, section I, Form SR-301.
5. Tilled acreage adjusted.....	Line 2, column D, section I, Form SR-301.
6. Maximum farm acreage allotment. ¹	Largest of entries in lines 1, 2, and 3, column E, table 1, Form SR-301.

¹ Column heading on each page of the tabulation should be changed as indicated.

All other columns shall be left blank on the tabulation for farms in group 1-B. The acreages entered in column 6 should be checked to make certain that each is less than 5.0 acres, after which columns 5 and 6 should be summarized and the totals entered in items 10 and 2, respectively, page 1, of the tabulation, at the top of Form ACP-108. The number of farms tabulated should be counted and the total for each page entered in column 1 and the total for the county entered on the last page below column 1. The members of the county committee should then indicate their approval of the data entered on Forms ACP-108 for group 1-B farms by entering their signatures and the date on each page of the tabulation for group 1-B farms.

B. Tabulation of Data for Farms in Group 1-A

After data for farms in group 1-B have been tabulated, data for all group 1-A farms shall be tabulated. Enter in the spaces provided on each Form ACP-108 the page number, the name of the county and State, and the group symbol (1-A). The total county acreage allotment will be furnished by the State office and shall be entered in item 1 at the top of Form ACP-108 on the first page of the tabulation. The acreages to be entered on page 1 of the tabulation in items 2 and 10 will be obtained from items 2 and 10, respectively, page 1, of the tabulation for farms in group 1-B. Enter in item 3 the acreage determined by deducting item 2 from item 1.

¹ The word "county" as used in this part I means county, parish, or administrative area, if any.

Data for farms in group 1-A shall be tabulated on Forms ACP-108 in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number.....	Form SR-301.
2. 1940 serial number.....	Form SR-301, if renumbered for 1940.
3. Name of operator.....	Form SR-301.
4. Tilled acreage.....	Line 1, column D, section I, Form SR-301.
5. Tilled acreage adjusted.....	Line 2, column D, section I, Form SR-301.
6. Highest cotton acreage (actual plus diverted).	Largest of entries in lines 1, 2, and 3, column E, table 1, Form SR-301.
14. One-half 1937 planted plus diverted.	Line 1, column F, table 1, Form SR-301.

The number of farms tabulated should be counted and the total for each page entered in column 1 and the total for the county entered in item 4.

C. Determination of Reserve for 5- to 15-Acre Group 1-A Farms

The Agricultural Adjustment Act of 1938, as amended, provides that not more than 3 percent of the county allotment (after certain deductions) shall be allotted to farms in group 1-A which otherwise would receive allotments of not more than 15 acres. Enter in item 4 the result obtained by multiplying the number of group 1-A farms by 5. Enter in item 5 the result obtained by subtracting item 4 from item 3. Enter in item 6 the maximum county reserve for 5- to 15-acre farms which will be obtained by multiplying item 5 by 0.03.

In recommending in item 7 a reserve for all 5- to 15-acre farms the county committee should take into consideration the number of these farms as well as the relationship of the actual plus diverted acres to the allotment based on tilled acres for these farms. The reserve recommended by the county committee shall not be less than 20 percent nor more than 80 percent of item 6 and shall be entered in item 7 as the final reserve for 5- to 15-acre farms.

As soon as the tabulations for both group 1-A and 1-B farms have been completed they should be transmitted to the State office, together with Forms SR-301 for the farms included in the tabulations.

D. Tabulation of Data for Farms in Group C-2

The tabulation of data for farms in group C-2 will not begin before January 1, 1940, by which time, in the vast majority of cases, arrangements for farming cotton lands in 1940 will have been made. The operators of such farms must advise the county committee promptly, as soon as the intention to plant has been formed, that cotton will be produced thereon in 1940 for the first time since 1936.

The 1940 intended cotton acreage for each group C-2 farm shall be entered and designated above the word "Cotton," table 1, Form SR-301.

In the case of **new** farms (that is, farms not operated at all in 1939 and on which cotton will be produced in 1940 for the first time since 1936) the county committee shall determine the tilled acreage

and the tilled acreage adjusted. Such determination shall be based upon the operator's report, adjusted by the county committee if necessary, of the acreage of crops to be planted on the farm in 1940. Both Forms SR-301 and SR-312 shall be used for this purpose and shall be identified by the expression "New Farm" entered immediately to the left of the State and county code and serial number.

In determining the acreage of tilled land for group C-2 farms the county committee shall include any acreage planted to crops in the fall of 1939 and which was not classified as tilled acreage on the performance report.

Enter in the spaces provided on each Form ACP-108 the page number, the name of the county and State, and the group symbol (C-2). Forms ACP-108 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number.....	Form SR-301.
2. 1940 serial number.....	Form SR-301, if renumbered for 1940.
3. Name of operator.....	Form SR-301.
4. Tilled acreage.....	Line 1, column D, section I, Form SR-301.
5. Tilled acreage adjusted.....	Line 2, column D, section I, Form SR-301.
6. Intended 1940 acreage ¹	Table 1, Form SR-301.
7. (b) Recommended 1940 acreage allotment. ¹	As recommended by the community committee but not in excess of column 6.
8. (b) Recommended 1940 acreage allotment. ¹	As recommended by the county committee but not in excess of column 6.

¹ Column heading on each page of the tabulation should be changed as indicated.

In recommending a cotton acreage allotment for farms in group C-2, community and county committees shall take into consideration and give reasonable weight to each of the following: the land, labor, and equipment available for the production of cotton; crop rotation practices; the soil and other physical factors affecting the production of cotton; and the cotton acreage allotments established for those farms in groups 1-A and 1-B that are similar with respect to the above factors. The committees should determine and recommend an acreage allotment based upon a percentage of the acreage of cotton which they find the farm is capable of growing in 1940. The acreage on the farm suitable for growing cotton which is being tilled, or has been tilled in the previous year, will reflect the several factors to be taken into consideration and will form the basic index of the farm's capacity for cotton production.

The members of the county committee shall indicate their approval of the data listed and the allotments recommended for group C-2 farms by entering their signatures and the date in the spaces provided on each page of the tabulation for group C-2 farms. The tabulation for farms in group C-2, together with Forms SR-301, shall be transmitted to the State office as soon as the tabulation is completed and in no event later than February 1, 1940. If the operator of any farm advises the county committee after February 1, 1940, that cotton will be produced on his farm in 1940 for the first time since 1936, data for such farm shall be listed on a supplemental tabulation but such operator shall be informed that, in view

of his belated notice, there is no certainty that an allotment can be made to his farm and that if any allotment is made it may be considerably less than it would have been if he had given notice by February 1, 1940. Such supplemental tabulations for group C-2 farms shall be transmitted to the State office on the first and fifteenth of each month.

E. Determination of Final Allotments for Group C-2 Farms

As soon as performance has been checked on each group C-2 farm the 1940 measured acreage of cotton shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. The final farm acreage allotments, for group C-2 farms shall be entered in column 18, Form ACP-108, after performance has been checked and shall be secured from column 5, Form SR-404-G, after such column has been corrected as provided in section 99 hereof.

Sec. 3. STATE OFFICE PROCEDURE FOR DETERMINING FINAL FARM COTTON ACREAGE ALLOTMENTS

When listing sheets, Forms ACP-108, and Forms SR-301 are received in the State office, all the basic data necessary for determining 1940 cotton acreage allotments will have been entered on the listing sheets. Forms SR-301 shall be checked in the State office to determine that the entries in the heading of column E and in lines 2 and 3, column E, and lines 1 through 3, column F, table 1, have been made in accordance with the instructions in section 8 hereof.

The State office shall determine that all data on Form ACP-108 have been entered correctly from Form SR-301 and that the maximum reserve for 5- to 15-acre farms has been correctly determined. All other summarizations and computations in connection with the 1940 cotton acreage allotments (except for county office entries for the distribution of reserves and the reapportionment of released cotton acreage) shall be made in and checked by the State office.

Forms SR-301 should be returned to the county office as soon as they have been checked and the entries checked with the entries on Forms ACP-108, as provided above.

A. Allotments for Group 1-B Farms

The State office shall determine that each acreage in column 6 is less than 5.0 acres and shall also determine that the totals of columns 5 and 6 are correct and that items 2 and 10 are correct. If item 3 on the first page of the tabulation for group 1-A farms is equal to, or greater than, item 4, the entry in column 6 will be the final cotton acreage allotment for each farm and shall be transferred to column 15. The copies of Forms ACP-108 shall be detached and retained in the State office files. The original Forms ACP-108 shall then be returned to the county office and the county committee instructed to notify operators of their 1940 cotton acreage allotments in accordance with the instructions contained in section 104 hereof. If item 3 is less than item 4, final acreage allotments shall be determined as provided in section 4 A hereof.

B. Allotments for Group 1-A Farms

Enter in column 13 on each line the result obtained by multiplying the entry in column 4 on that line by 40 percent. Columns 4, 5, 6, and 13, Form ACP-108, shall be summarized and the total of column 5 entered on the first page of the tabulation in item 9. The entries in items 2 and 10 should be checked with the entries in these items on the first page of the tabulation for farms in group 1-B. Items 3 through 7 should then be checked to determine that they have been entered in accordance with the instructions contained in section 2. Enter in item 11 the sum of items 9 and 10.

(1) PRELIMINARY TILLED ACREAGE FACTORS

(a) **County cotton ratio.**—The reserve recommended by the county committee for 5- to 15-acre farms (item 7) shall be subtracted from the county allotment (item 1) and the result divided by the tilled acreage adjusted for both groups --A and 1-B farms (item 11). The decimal fraction (county cotton ratio) resulting shall be carried at least four places beyond the decimal point and entered in item 12 on the first page of the tabulation.

(b) **First factor.**—The reserve recommended by the county committee for 5- to 15-acre farms (item 7) plus the allotment to farms in group 1-B (item 2) shall be subtracted from the county allotment (item 1) and the result divided by the tilled acreage adjusted for group 1-A farms (item 9). The decimal fraction (first factor) resulting shall be carried at least four places beyond the decimal point and entered in item 13 on the first page of the tabulation.

(2) FIRST INDICATED ALLOTMENT

The larger of (a) the county cotton ratio (item 12) or (b) 99.5 percent of the first factor (item 13) shall be entered in the heading of column 7 and shall be applied to the tilled acreage adjusted, column 5, for each farm in group 1-A and the result entered in column 7. The factor entered in the heading of column 7 shall also be applied to each page total of column 5 and the result entered in the box below column 7 on that page. The page total of column 7 shall be compared with the entry in the box below column 7 and if the difference between these two entries is more than 1 or 2 acres, the computation of the entries in column 7 and the page total of column 7 should be rechecked.

(3) COLUMNS 8 (b) AND 9 (b), FORM ACP-108

There will be only one acreage entered in each line in columns 8 (b) and 9 (b). For example, if an acreage is entered in line 2, column 8 (b), no entry will be made in column 9 (b) in that line. The entry in column 6 in each line shall be compared with the entry in column 7 in that line and one of these entries (or 5.0) transferred to either column 8 (b) or 9 (b) in accordance with the following instructions.

Column number and heading	Source of information
8 (b). 5-acre minimum and limited by highest cotton acreage.	If the entry in column 7 is less than 5.0 enter 5.0 in column 8 (b). If the entry in column 6 is smaller than the entry in column 7, transfer the entry in column 6 to column 8 (b). For example, if the entry in column 6 is 12.6 and the entry in column 7 is 14.2 enter 12.6 in column 8 (b).
9 (b). Limited by tilled acreage.	If the entry in column 7 is smaller than the entry in column 6 (but not less than 5.0 acres), transfer the entry in column 7 to column 9 (b). For example, if the entry in column 7 is 22.0 and the entry in column 6 is 39.2, enter 22.0 in column 9 (b).

Columns 7 through 9 should be summarized and the page totals entered in the spaces provided. A county summary should be made of columns 4 through 9 by entering the totals of each page on a Form ACP-108 with the words "County Summary" entered in the space provided for the group symbol. The page numbers should be entered in column 1 and the number of farms listed on each page entered in column 3.

(4) PRELIMINARY SECOND FACTOR

It will be necessary for the State office to compute a preliminary second factor for each county. The preliminary second factor shall be determined as follows: The total of column 9 (b) shall be divided by the factor entered in the heading of column 7 and the result (tilled acreage adjusted for farms for which there is an entry in column 9 (b)), thus obtained divided into item 3 minus the sum of (a) the reserve recommended by the county committee for 5- to 15-acre farms (item 7) and (b) the total of column 8 (b). The resulting decimal fraction (preliminary second factor) should be carried at least four places beyond the decimal point and should be entered in item 14.

If the amount of the 4-percent State reserve available is not sufficient to make full allotments pursuant to section 344 (g) (1) and (2) of the act, subsections B (5) and B (6) of this section 3 shall be disregarded for counties for which (a) the county cotton ratio is entered in the heading of column 7 and is in excess of the preliminary second factor (item 14) and (b) the county cotton ratio would be entered in the heading of column 10, in accordance with the instructions in paragraphs (c) and (d) of subsection B (5) of this section 3. A final second factor for such counties shall be determined in accordance with section 4, subsection A or B, whichever is applicable.

(5) FINAL SECOND FACTOR

It will be necessary to determine a final second factor if (1) the preliminary second factor exceeds 100.5 percent of the factor entered in the heading of column 7 or (2) both the preliminary second factor and the county cotton ratio are less than 99.5 percent of the factor entered in the heading of column 7.

(a) If the preliminary second factor is between 100.6 percent and 110.0 percent, inclusive, of the factor entered in the heading of column 7, it will be the final second factor and will be entered in the heading of column 10.

(b) If the preliminary second factor is more than 110.0 percent of the factor entered in the heading of column 7, a final second factor shall be determined as follows:

(i) Determine the percentage which the preliminary second factor is of the factor entered in the heading of column 7. (Carry out one place beyond the decimal point.)

(ii) The percentage obtained under (i) should be applied to each entry in column 9 (b) and the amount, if any, by which the result exceeds the entry in column 6 should be entered in column 9 (a).

(iii) The percentage obtained under (i) should be divided into 5.0 to obtain the acreage breaking point for farms for which the allotment will be at least 5.0 acres when the second factor is applied.

(iv) Multiply each entry in column 7 which is between the figure obtained under (iii) and 5.0 acres by the percentage obtained under (i) and enter in column 8 (a) the amount by which the result exceeds 5.0 acres.

(v) From the sum of (1) item 3 and (2) the total of column 9 (a) subtract the sum of (1) item 7, (2) the total of column 8 (a), and (3) the total of column 8 (b).

(vi) Divide the amount obtained under (v) by the tilled acreage adjusted used in computing the preliminary second factor (tilled acreage adjusted for farms for which there is an entry in column 9 (b)). The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point and entered in the heading of column 10.

(c) If both the preliminary second factor and the county cotton ratio are less than 99.5 percent of the entry in the heading of column 7, the larger of the county cotton ratio or the preliminary second factor will be the final second factor and will be entered in the heading of column 10 (except as provided in (d) below).

(d) If the preliminary second factor is less than 90.0 percent of the factor entered in the heading of column 7 and is greater than the county cotton ratio (item 12, Form ACP-108), a final second factor shall be determined as follows:

(i) Determine the percentage which the preliminary second factor is of the factor entered in the heading of column 7. (Carry out one place beyond the decimal point.)

(ii) The percentage obtained under (i) should be applied to the entry in column 7 for each farm with an entry in column 8 (b) and the amount, if any, by which the result or 5.0 acres, whichever is greater, is less than the entry in column 8 (b) should be entered in column 8 (a).

(iii) The percentage obtained under (i) should be divided into 5.0 to obtain the acreage breaking point for farms for which the indicated allotment will be less than 5.0 acres when the second factor is applied.

(iv) Multiply each entry in column 9 (b) which is between the figure obtained under (iii) and 5.0 acres by the percentage obtained under (i) and enter in column 9 (a) the amount by which the result is less than 5.0 acres.

(v) From the sum of (1) item 3 and (2) the total of column 8 (a) subtract the sum of (1) item 7, (2) the total of column 9 (a), and (3) the total of column 8 (b).

(vi) Divide the amount obtained under (v) by the tilled acreage adjusted used in computing the preliminary second factor (tilled acreage adjusted for farms for which there is an entry in column 9 (b).) The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point. The larger of (1) the county cotton ratio or (2) the final second factor shall be entered in the heading of column 10.

(6) APPLICATION OF FINAL SECOND FACTOR

If there is an entry in column 8 (a) or 9 (b), the factor entered in the heading of column 10 should be applied to the entry in column 5 in that line and the result or the entry in column 6, whichever is smaller (but not less than 5.0 acres), entered in column 10. For all other lines transfer the entry in column 8 (b) to column 10. In all cases, the total of column 10 plus item 7 (adjusted if necessary) must, except where the county cotton ratio is used in accordance with paragraph (c) or (d) of subsection B (5) above, equal item 3.

If it is not necessary to apply a second factor, the farm acreage allotments indicated by the first factor will be shown in columns 8 (b) and 9 (b), in which case the respective entry should be transferred to column 11. The total of column 11 must equal the total of columns 8 (b) and 9 (b). The acreage by which the total of column 11 plus item 7 exceeds item 3 is the acreage apportioned pursuant to section 344 (g) (1) and (2) of the act.

(7) COUNTY COMMITTEE UPWARD ADJUSTMENT OF GROUP 1—A FARMS

After the indicated acreage allotments for all farms have been entered in column 10 or column 11 of Form ACP-108, the State office shall return the tabulation for group 1—A farms to the county office so that the county committee may distribute the reserve for 5- to 15-acre farms, and the reserve, if any, for farms with indicated allotments of 15 acres or more. The State office shall instruct the county committee as follows:

(a) **5- to 15-acre farms.**—Each farm for which the entry in column 10 or column 11 is less than 15 acres is eligible to receive an additional allotment from the 5- to 15-acre reserve, but the total allotment for any such farm cannot exceed the entry in column 6, or 15.0 acres, whichever is smaller. In making these additional allotments the county committee should enter in column 12 (a) that part of the reserve which is to be added to the farm acreage allotment. The total of the entries in column 12 (a) should be obtained, and if it is equal to or slightly less than the approved reserve for 5- to 15-acre farms the county office shall enter in column 12 (c) for such farms the sum of the entries in column 10 or column 11 and the entry in column 12 (a) (except as provided in (b) below).

(b) **Farms with indicated allotments of 15 acres or more (and all group 1—A farms in counties for which the maximum reserve for 5- to 15-acre farms is less than 100 acres).**—If the county has received an additional allotment from the 4-percent State reserve as determined under section 4 C hereof, each farm with an entry in column 10 or column 11 of 15 acres or more (or each farm in group 1—A in any county for which the maximum reserve for 5- to 15-acre farms is less than 100 acres) is eligible to receive an additional allotment, but the total allotment for any such farm cannot exceed the entry in column 6, or the entry in column 13, whichever is smaller. In making these additional allotments the county committee should enter in column 12 (b) that part of the reserve which is to be added to the indicated farm acreage allotment. Such increases should be

made only to farms receiving allotments which are inadequate and not representative in view of past production of cotton on the farm.

Those farms receiving allotments which represent the smallest percent of the average acreage of cotton on the farm in the past should be considered first and other farms thereafter in the order of the inadequacy of the indicated allotment. For example, three farms—A, B, and C—each have an entry in column 6, Form ACP-108, of 50 acres. Farm A has received an indicated allotment of 20 acres; farm B, an indicated allotment of 25 acres; and farm C, an indicated allotment of 30 acres. Farm A would be entitled to consideration before either farm B or C in distributing the acreage under this paragraph, and farm B would be entitled to consideration after farm A but before an additional allotment is made to farm C. Additional allotments under this paragraph should be made only to farms for which the indicated allotment represents an acreage substantially less than that which is considered to be adequate as compared to the usual acreage on the farm.

The total of the entries in column 12 (b) for farms receiving additional allotments from such additional acreage should be obtained and, if it is equal to or slightly less than the reserve for such farms, the county office shall enter in column 12 (c) the sum of the entry in column 10 or 11 and the entries in columns 12 (a) and 12 (b).

The members of the county committee shall then indicate their approval of the data listed and the distribution of the reserves to group 1-A farms by entering their signatures and the date on each page of the tabulation for group 1-A farms.

(8) MINIMUM ACREAGE ALLOTMENTS

Upon receipt of the tabulation from the county office, after the reserves have been distributed, the State office shall enter in column 15 the farm acreage allotment, which will be the larger of—

- (a) the entry in column 12 (c), or
- (b) the entry in column 14 but not in excess of the entry in column 13.

Page totals for all columns should then be obtained and entered on the county summary in order that the total acreage allotments and the amount of acreage allotted from the 4-percent reserve may be properly accounted for. The copies of Forms ACP-108 shall be detached and retained in the State office files. The State office shall then transmit the original Forms ACP-108 to the county office and instruct the county committee to notify operators of their 1940 cotton acreage allotments in accordance with section 104 hereof.

C. Allotments for Group C-2 Farms

The State office shall enter in column 10, Form ACP-108, the result obtained by multiplying the entry in column 5 by the final factor used in determining allotments for group 1-A farms. Column 11 shall be used to enter the indicated farm cotton acreage allotments of less than 5.0 acres and column 12 (c) shall be used to enter indicated allotments of 5.0 acres or more.

Columns 10, 11, and 12 (c) shall be filled out in accordance with the following instructions:

Column number and heading ¹	Source of information
10. Tilled acreage adjusted times final factor.	Column 5 times final factor in column 7 or column 10, whichever is applicable, of the tabulation for group 1-A farms. ²
11. Indicated 1940 farm acreage allotments of less than 5.0 acres.	If the entry in column 9 (b) is less than 5.0 acres, transfer such entry to column 11.
12 (c). Indicated 1940 farm acreage allotments of 5.0 acres or more.	For farms for which an entry is not made in column 11, transfer the entry in column 9 (b) or 10 whichever is smaller, but not less than 5.0 acres.

¹ Column headings on each page of the tabulation should be changed as indicated.

² In counties receiving an additional acreage allotment from the 4-percent State reserve (pursuant to the applicable part of section 4 (c) hereof) because of a reduction in the 1940 county cotton factor due to allotments to farms which were group C-2 farms in 1938 or 1939, a minimum factor shall be computed and the larger of such factor or the final county cotton factor shall be used for this purpose only. The minimum factor for this purpose will be a percentage (to be determined by the State committee) of the result obtained by dividing the sum of (1) the original county allotment and (2) that part of the additional acreage allotted from the 4-percent State reserve because of a reduced county cotton factor (caused by 1938 or 1939 group C-2 farms) by the total tilled acreage adjusted for group 1-A and 1-B farms.

In counties in which there are no group 1-A farms, a percentage (to be determined by the State committee) of the factor determined as indicated above for the nearest county with similar conditions with respect to cotton production is used.

Data for all columns should be summarized by counties for all group C-2 farms in the State before any allotments for such farms are released to counties. The State committee should review the county totals of the indicated allotments as well as the data for individual farms. If it is found that the county committee recommendations in any county have not been made on an equitable basis, as compared with county committee recommendations in other counties, such committee should then be instructed to review its recommendations of acreage allotments for group C-2 farms. After all corrections, if any, have been made a State summary should then be prepared by crop reporting districts. The total of column 11 shall be added to the total of column 12 (c) for all group C-2 farms and the result compared with the State reserve for new growers. If such sum is equal to or less than the State reserve for group C-2 farms, the allotments in columns 11 and 12 (c) shall be transferred to column 15. The copies of Forms ACP-108 shall be detached and retained in the State office files. The original Forms ACP-108 for group C-2 farms may then be returned to the respective counties and the county committees instructed to notify the operators of their 1940 cotton acreage allotments, as shown in column 15, on Form ACP-110 in accordance with the instructions in section 104 hereof.

If the sum of column 11 plus column 12 (c) for the State exceeds the State reserve for group C-2 farms, it will be necessary to adjust the acreage shown in columns 11 and 12 (c) to eliminate the excess. Adjustments in these entries shall be made as follows:

On the State summary of Forms ACP-108 for group C-2 farms enter as item 1 the State reserve for such farms. As item 2 enter

the State total of column 11. As item 3 enter the result of item 1 minus item 2. As item 4 enter the acreage derived by multiplying by 5.0 acres the number of farms for which an entry is shown in column 12 (c). As item 5 enter the result of item 3 minus item 4. In the space to the right of item 1 enter the State total of columns 11 and 12 (c); and to the right of item 3 enter the State total of column 12 (c).

Allotments shall then be adjusted in accordance with (1) or (2) below, whichever is applicable.

(1) ITEM 4 IS GREATER THAN ITEM 3

If item 4 is greater than item 3, the sum of item 2 plus item 4 should be divided into item 1 (State reserve for group C-2 farms). The resulting ratio should be carried at least three places beyond the decimal point and entered at the top of the listing sheet under the word "Group" and designated as "State Group C-2 Ratio." Such ratio should then be multiplied by the entries in column 11 and the resulting products entered in column 13 on the respective lines. For all other group C-2 farms, enter in column 13 the result obtained by multiplying such ratio by 5.0. The entries in column 13 should then be summarized. The total of column 13 should not exceed the State reserve for new growers as shown in item 1. If the State reserve is not exceeded, the entries in column 13 will be the acreage allotments for group C-2 farms and shall be transferred to column 15. The copies of Forms ACP-108 shall be detached and retained in the State office files. The original Forms ACP-108 shall then be transmitted to the county offices and the county committees instructed to notify the operators of their 1940 cotton acreage allotments, as shown in column 15, as provided in section 104 hereof.

(2) ITEM 4 IS LESS THAN ITEM 3

If item 4 is less than item 3, subtract item 4 from the State total of column 12 (c) and enter the remainder to the right of item 5. Divide item 5 by the entry to the right of such item. The resulting ratio should be carried at least four places beyond the decimal point and entered at the top of the listing sheet under the word "Group" and designated as "State Group C-2 Ratio." Such ratio should then be multiplied by that part of each entry in column 12 (c) that is in excess of 5.0 acres and to the resulting products add 5.0 and enter in column 15 on the respective line.

The entries in column 11 shall be transferred to column 15, and the total of the adjusted acreage allotments, as entered in column 15, must not exceed item 1. The copies of Form ACP-108 shall be detached and retained in the State office files. The original Forms ACP-108 shall then be returned to the county offices and the county committees instructed to notify the operators of their 1940 cotton acreage allotments, as shown in column 15, as provided in section 104 hereof.

If, after allotments have been determined as indicated above, applications for allotments are filed by other group C-2 farms, allotments for such late farms shall be determined in accordance with the applicable procedure above.

D. Accounting for All Allotments

The State office shall keep an accurate record of the county totals of all data in connection with 1940 cotton acreage allotments for farms on Form SR-428, "County Computation and Summary Sheet of Cotton Allotments," and Form SR-429, "County Summary and Approval of Group C-2 Farm Cotton Acreage Allotments." Form SR-428 should be executed for group 1-A and group 1-B farms and Form SR-429 for group C-2 farms for each county. Form SR-428 shall be transmitted to the Washington office for each county as soon as allotments in both groups have been finally approved by the State office. Form SR-429 shall be executed and transmitted to the Washington office as soon as allotments have been approved for group C-2 farms. Supplemental Forms SR-429 for group C-2 farms shall be cumulative and shall be executed and transmitted to the Washington office bimonthly. The State office shall also keep a tabulation, by crop-reporting districts, of items 25 through 34, section V, Form SR-428.

Sec. 4. DISTRIBUTION OF 4-PERCENT STATE RESERVE

The procedure for establishing allotments as set forth in sections 1 through 3 hereof shall be followed in all States where the 4-percent State reserve is sufficient to make full allotments pursuant to section 344 (g) (1) and (2) of the Agricultural Adjustment Act of 1938, as amended, since allotments determined in accordance with such procedure automatically include allotments provided for in section 344 (g) (1) and (2) of the act. In such States subsections A and B of this section 4 shall be disregarded. Not in excess of 50 percent of the 4-percent State reserve remaining after making full allotments pursuant to section 344 (g) (1) and (2) may be used to increase allotments pursuant to section 344 (g) (3) as provided in subsection C of this section 4.

In States in which the 4-percent State reserve is insufficient to make full allotments pursuant to section 344 (g) (1) and/or (2), final farm acreage allotments for counties to which the instructions contained in subsections B (5) and B (6) of section 3 are not applicable will be determined in accordance with subsection A or B, whichever is applicable, of this section 4. Subsection C of this section 4 shall be disregarded in such States.

The 4-percent State reserve is to be allotted to counties and farms by allotting in the order named and insofar as the acreage available will permit (a) the additional acreage to be allotted pursuant to section 344 (g) (1); (b) the additional acreage to be allotted pursuant to section 344 (g) (2); and (c) the additional acreage to be allotted pursuant to section 344 (g) (3).

A. Pursuant to Section 344 (g) (1)

(The procedure outlined below will be used only in the event the 4-percent State reserve does not exceed the acreage required to make full allotments pursuant to section 344 (g) (1) of the act.)

Data for all counties in the State not receiving allotments in accordance with the instructions contained in section 3 hereof shall be summarized by crop reporting districts as outlined in table I.

TABLE I

County	Acreage allotment to 1-B farms (item 2, Form ACP-108)	Number of 1-A farms times 5.0 acres (item 4, Form ACP-108)	Total (columns 2+3)	County allotment (item 1, Form ACP-108)	Excess acreage required for full exemption (column 4-5)	Column 6 adjusted to 4-percent State reserve	Percentage factor (columns 5+7+4)
1	2	3	4	5	6	7	8
Total							

The data necessary to execute table I shall be taken from the source indicated in the heading of each column. Entries in columns 6, 7, and 8 should be made only when the entry in column 4 is in excess of the entry in column 5. After this determination has been made for each county, the total of the entries in column 6 will exceed the 4-percent State reserve if allotments are to be made pursuant to this subsection A and it will be necessary, therefore, to reduce the entries in column 6 pro rata for all counties to the amount of the 4-percent State reserve. The resulting acreage should be entered in column 7 as the (g) (1) allotment for each county, and the total of column 7 must equal the 4-percent State reserve.

For each county receiving an apportionment from the 4-percent State reserve a percentage factor shall be determined by dividing the sum of the entries in columns 5 and 7 by the entry in column 4, and shall be entered in column 8. Such percentage factor (carried one place beyond the decimal point) shall be applied to the acreage allotments shown in column 6, Form ACP-108, for group 1-B farms, and the result entered in column 15, Form ACP-108, as the final acreage allotment for the farm. The indicated acreage allotments for all group 1-A farms in such counties will be the percentage factor times 5.0 acres, and the indicated allotments shall be entered in column 12, Form ACP-108. Final allotments for farms in these counties will be determined in accordance with subsection B (8) of section 3 hereof and allotments will be accounted for as provided in subsection D of that section.

For those counties shown in column 1 for which columns 6, 7, and 8 are not executed because column 4 did not exceed column 5, it will be necessary to compute and apply a final second factor and not use the county cotton ratio. The allotments in column 11, plus item 5, for these counties must not exceed item 3. Final allotments for farms in these counties will be determined in accordance with

subsections B (7) and B (8), section 3, and allotments will be accounted for as provided in subsection D of that section.

B. Pursuant to Section 344 (g) (2)

(The procedure outlined below will be used only in the event the acreage remaining in the 4-percent State reserve after making full allotments pursuant to section 344 (g) (1) of the act does not exceed the acreage required to make full allotments pursuant to section 344 (g) (2) of the act.)

(1) DETERMINATION OF ELIGIBLE COUNTIES

If the State reserve is not sufficient to make full allotments, pursuant to section 344 (g) (1) and (2), it will be necessary to limit the total of such allotments to the available reserve. The available reserve shall be apportioned among eligible counties so that all counties will receive an adjusted second factor which is not less than a minimum percent of the county cotton ratio. The adjusted second factor for the county shall be determined in accordance with the following procedure.

It will be necessary first to tabulate pertinent data from Forms ACP-108 for all counties not receiving allotments under section 3 in order to determine the counties which are eligible to receive a portion of the 4-percent State reserve, pursuant to section 344 (g) (2). For all counties which would have fallen under paragraph (c) or (d), subsection B (5) of section 3, for which the entry in column 10 would be the county cotton ratio, it will be necessary to apply the county cotton ratio in column 10, encircling the entries which are limited by column 6 and which are raised to 5.0 acres. A revised "preliminary second factor" should then be computed in a manner similar to that outlined in subsection B (4), section 3 hereof.

The additional acreage required to make full allotments pursuant to section 344 (g) (1) and (2) will be determined by executing table I and the following table II for all counties which have not received allotments under section 3.

TABLE II

Column number and heading	Source of information
1. County ¹ -----	Enter counties not receiving allotments under section 3, hereof.
2. Total county allotment-----	Item 1, Form ACP-108.
3. Indicated allotments for group 1-B farms.	Item 2, Form ACP-108.
4. Recommended reserve for 5- to 15-acre farms.	Item 7, Form ACP-108.
5. Indicated allotments for group 1-A farms.	Column 8 (b) + 9 (b), or column 10, whichever is applicable, Form ACP-108.
6. Additional acreage required----	Columns 3+4+5-column 2.

¹ Include all counties for which (a) item 12, Form ACP-108, has been entered in the heading of column 7 and is in excess of item 14, and (b) counties for which item 12 has been entered in the heading of column 10 as provided above.

Total of column 6, table II, will be the additional acreage required to make full allotments pursuant to section 344 (g) (1) and (2).

Data for all counties not receiving allotments under section 3 hereof shall be tabulated by crop-reporting districts as outlined in table III.

TABLE III

Item 1 -----

County	County cotton ratio (item 12, Form ACP-108)	Preliminary second factor (item 14, Form ACP-108) ¹	Total tilled acreage adjusted on farms represented in column 9 (b) or column 10, ACP-108 ²	Acreage available for allotment to farms represented in column 9 (b) or column 10, ACP-108 ³	Additional acreage required for (g) (1) allotments (column 6, table 1)
1	2	3	4	5	6
Total -----	XXX	XXX	XXX	XXX	XXX

Ratio relative (col. 2÷col. 3)	Trial factor (col. 2÷1.80)	Allotment on basis of trial factor (col. 4×col. 8)	Additional allotment on basis of trial factor (col. 9—col. 5)	Additional allotment (higher of col. 6 or col. 10)
7	8	9	10	11
XXX	XXX	XXX	-----	-----

¹ If column 10, Form ACP-108, has been executed, enter the revised "preliminary second factor."

² Enter the result obtained by dividing the total of column 9 (b) (or column 10 minus the sum of the encircled entries, whichever is applicable), Form ACP-108, by the entry in column 2.

³ Item 3, Form ACP-108, minus item 7 minus column 8 (b) or the encircled entries in column 10, whichever is applicable.

Enter in item 1 at the top of table III the amount of the 4-percent State reserve.

Columns 1 through 7 shall be executed as indicated in the column headings for all counties for which the county cotton ratio (item 12, Form ACP-108) is entered in the heading of column 7 or column 10, Form ACP-108, in accordance with the instructions in section 3 hereof.

Column 8 shall be executed for each county for which the entry in column 7 is greater than 1.80 (including all counties for which the entry in column 3 is 0) by dividing the entry in column 2 by 1.80. Columns 9, 10, and 11 shall be executed as indicated for each county for which there is an entry in column 8.

Column 11 shall be totaled and if the total of column 11 is less than item 1, additional columns shall be used to determine a new trial factor. A new trial factor should be determined by reducing the divisor from 1.80 by intervals of 0.10 (1.70, 1.60, 1.50, etc.) until a trial factor is obtained which results in additional allotments in excess of item 1. After such trial factor is obtained, a factor which

results in additional allotments approximately equal to (but not in excess of) item 1 shall be obtained by interpolation. For example, if it is found that 1.30 is the first divisor which results in additional allotments in excess of item 1, such divisor shall be increased by intervals of 0.01 (1.31, 1.32, 1.33, etc.) until a final trial factor is obtained which results in additional allotments approximately equal to (but not in excess of) item 1.

Counties for which the entry in column 7, table III, is less than the divisor used in determining the final trial factor shall not share in the 4-percent State reserve. For these counties it will be necessary to compute and apply a final second factor and not use the county cotton ratio. The allotments in column 10 or column 11, whichever is applicable, Form ACP-108, plus item 7 for these counties, must not exceed item 3. Final allotments for farms in these counties will be determined in accordance with subsections B (7) and B (8), section 3, and allotments will be accounted for as provided in subsection D, section 3 hereof.

(2) DISTRIBUTION AMONG ELIGIBLE COUNTIES

The final trial factor for each county for which the divisor used in determining the final trial factor is equal to or greater than such final factor shall be entered in column 2 of the following table IV. The distribution of the 4-percent State reserve among eligible counties shall be shown in table IV as follows:

TABLE IV

County ¹	Adjusted preliminary second factor	Additional allotments (last column, table III)	(g) (1) allotment (col. 6, table I)	(g) (2) allotment (col. 3-4)
1	2	3	4	5
Total-----	XXX	-----	-----	-----

¹ Include only those counties for which the percentage in column 7, table III, is equal to or greater than the divisor used in determining the final trial factor.

The adjusted preliminary second factor entered in column 2, table IV, shall be used in determining a final second factor (for the counties listed in table IV) in accordance with the following instructions; provided that, if column 10 has been executed, the entries in columns 8 (b) and 9 (b) shall be disregarded and the unencircled entries in column 10 shall be used in lieu of the entries in column 8 (b).

(i) Multiply the divisor used in determining the final trial factor by 5.0 acres to obtain the acreage breaking point for entries in column 9 (b), Form ACP-108, for which the allotment will be 5.0 acres or less when the second factor is applied.

(ii) Multiply each entry in column 9 (b), which is between the figure obtained under (i) and 5.0 acres, by the reciprocal of the divisor used in deter-

mining the final trial factor and enter in column 9 (a) the amount by which the result is less than 5.0 acres.

For example, if such divisor is 1.50, the acreage breaking point determined under (i) above would be 7.5 acres. The reciprocal of this percentage is 0.6667 ($1 \div 1.50 = 0.6667$). If the entry in column 9 (b) for a farm is 6.2, enter 0.9 in column 9 (a). ($5 - (6.2 \times 0.6667) = 0.9$.)

(iii) Such reciprocal should be applied to the entry in column 7, Form ACP-108, if there is an entry in column 8 (b) in the same line, and the amount, if any, by which the result is less than the entry in column 8 (b) (but not less than 5.0 acres) should be entered in column 8 (a).

For example, if the entry in column 7 for a farm is 25.0 and the entry in column 8 (b) is 18.0 and the reciprocal is 0.6667, enter 1.3 in column 8 (a). ($18.0 - (0.6667 \times 25.0) = 1.3$.)

(iv) From the sum of (1) item 3 (2) the total of column 8 (a), and (3) the entry in column 3, table IV, subtract the sum of (1) item 7, (2) the total of column 8 (b), and (3) the total of column 9 (a).²

(v) Divide the amount obtained under (iv) by the tilled acreage adjusted used in computing the preliminary second factor (or the revised "preliminary second factor"). The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point and entered in the heading of column 10 (or column 11 if column 10 has been executed), Form ACP-108.

The final second factor determined as indicated above shall be applied in accordance with the instructions contained in subsection B (6), section 3 hereof, except that column 11 will be used in lieu of column 10 if column 10 has already been executed. The allotments in column 10 or column 11, whichever is applicable, plus item 7 for such counties must not exceed item 3 plus the entry in column 3, table IV. Final allotments for such counties will be determined in accordance with subsections B (7) and B (8), section 3, and allotments will be accounted for as provided in subsection D, section 3 hereof.

C. Pursuant to Section 344 (g) (3)

[The procedure outlined below will be used only in the event the 4-percent State reserve exceeds the acreage required to make full allotments pursuant to section 344 (g) (1) and (2) of the act.]

(1) "LATES," ERRORS, AND ADJUSTMENTS

After allotments have been made in accordance with subsections A and B above, or after the acreage necessary to make such allotments has been estimated from the acreage allotted under section 344 (g) (1) and (2) of the act in 1939, 50 percent of the remainder of such reserve, if any, shall be used pursuant to section 344 (g) (3) to make additional allotments to farms receiving indicated allotments which are determined in accordance with the instructions contained in paragraph (7) (b), subsection B, section 3 hereof, to be inadequate and not representative in view of past production on the farms.

² If item 2, Form ACP-108, exceeds item 1, the acreage under (iv) shall be obtained by subtracting the sum of (1) item 2, (2) the total of column 8 (b), and (3) the total of column 9 (a) from the sum of (1) item 1, (2) the entry in column 3, table IV, and (3) the total of column 8 (a).

If an estimate is made as to the acreage required under section 344 (g) (1) and (2) of the act in 1940, such estimate shall be closely and carefully made and based on not less than the acreage used for such purpose in 1939.

Fifty percent of the acreage remaining in the 4-percent State reserve after allotments have been made pursuant to section 344 (g) (1) and (2) of the act, less that portion of such acreage which the State committee determines is necessary for use in correcting errors and for providing allotments for farms not included in the original tabulation, shall be allotted (1) to farms receiving an indicated allotment of 15 acres or more in counties in which the final factor for 1940 is less than 40 percent,³ (2) to farms receiving an indicated allotment of 15 acres or more in any county in which the State committee determines that allotments as otherwise determined are inadequate and not representative in view of past production, and (3) to any farm for which the allotment as otherwise determined is inadequate and not representative in view of past production in counties for which the maximum reserve for 5- to 15-acre farms is less than 100 acres.

The acreage allotted under (1) above for any State shall not be less than 50 percent of the total acreage to be allotted under (1), (2), and (3) and may include the total of such acreage.

If in any State the acreage available for allotment under (1), (2), and (3) above is not more than 5,000 acres and the State committee determines that the procedure for distributing the acreage under (1) above will not result in equitable allotments, the State committee may determine the procedure to be used in apportioning all of such acreage to counties; provided that the formula used by the State committee in making such apportionment must be approved by the Director of the Southern Division prior to such apportionment.

If in any State the acreage available for allotment under (1), (2), and (3) above is more than 5,000 acres and the State committee determines that the procedure for distributing the acreage under (1) above will not result in equitable allotments, the State committee may determine the procedure to be used in apportioning not in excess of one-half of the total acreage under (1), (2), and (3) above to counties provided that the formula used by the State committee in making such apportionment is fair and equitable to all counties in the State and is approved by the Director of the Southern Division prior to such apportionment.

The acreage under (1) above shall be allotted to counties receiving final factors for 1940 of less than 40 percent³, and the amount to be apportioned each county shall be determined in accordance with table V.

³ The final factor for this purpose only may be estimated from 1939 data if necessary. This estimate may be made by dividing the 1940 county allotment by the 1939 county allotment and multiplying the resulting percentage by the final factor used in 1939. Attention should be given those counties in which a relatively large acreage was allotted to new growers in 1939, since such farms will receive allotments for 1940 from the regular county allotment, thus causing a possible decrease in the county factor.

TABLE V

1. 50 percent of (g) (3) acreage----- 2. Reserve for "lates and errors"-----

Column number and heading	Source of information																						
1. County-----	Enter the name of each county for which the final factor is less than 40 percent. ¹																						
2. Estimated final factor-----	(1).																						
3. Weight factor-----	Enter the applicable percentage as follows:																						
	<table> <tr> <td>Column 2:</td><td>Column 3: (percent)</td></tr> <tr> <td>Less than 0.31-----</td><td>100</td></tr> <tr> <td>0.31-0.3199-----</td><td>90</td></tr> <tr> <td>.32-.3299-----</td><td>80</td></tr> <tr> <td>.33-.3399-----</td><td>70</td></tr> <tr> <td>.34-.3499-----</td><td>60</td></tr> <tr> <td>.35-.3599-----</td><td>50</td></tr> <tr> <td>.36-.3699-----</td><td>40</td></tr> <tr> <td>.37-.3799-----</td><td>30</td></tr> <tr> <td>.38-.3899-----</td><td>20</td></tr> <tr> <td>.39-.3999-----</td><td>10</td></tr> </table>	Column 2:	Column 3: (percent)	Less than 0.31-----	100	0.31-0.3199-----	90	.32-.3299-----	80	.33-.3399-----	70	.34-.3499-----	60	.35-.3599-----	50	.36-.3699-----	40	.37-.3799-----	30	.38-.3899-----	20	.39-.3999-----	10
Column 2:	Column 3: (percent)																						
Less than 0.31-----	100																						
0.31-0.3199-----	90																						
.32-.3299-----	80																						
.33-.3399-----	70																						
.34-.3499-----	60																						
.35-.3599-----	50																						
.36-.3699-----	40																						
.37-.3799-----	30																						
.38-.3899-----	20																						
.39-.3999-----	10																						
4. 1940 county cotton allotment-----	As furnished by the Washington office.																						
5. Extension-----	Column 3 times column 4.																						
6. Additional allotment-----	Column 5 times ratio (available reserve for this apportionment divided by the total of column 5).																						

¹ The final factor for this purpose only may be estimated from 1939 data if necessary. This estimate may be made by dividing the 1940 county allotment by the 1939 county allotment and multiplying the resulting percentage by the final factor used in 1939. Attention should be given those counties in which a relatively large acreage was allotted to new growers in 1939, since such farms will receive allotments for 1940 from the regular county allotment, thus causing a possible decrease in the county factor.

As indicated in the heading of column 3, a weight factor will be determined for each county. For example, if the final factor for a county is 0.3564 the entry for column 3 would be 50 percent. The factor to be used in obtaining column 6 will be obtained by dividing that portion of the acreage which is to be allotted in accordance with table V, to counties having factors of less than 40 percent, by the total of column 5.

(2) TO ADJUST FOR 1938 AND 1939 GROUP C-2 FARMS

That part, if any, of the 4-percent State reserve not apportioned to counties or reserved for the correction of errors in accordance with the foregoing provisions of this section 4 shall be available for apportionment to farms in those counties in which acreage allotments to farms which were group C-2 farms in 1938 or 1939 have substantially reduced the county factor used in determining 1940 allotments from the factor that would have otherwise been used.

All counties in which allotments were determined for group C-2 farms in 1938 or 1939 and for which the 1940 county factor (final factor used) for determining farm allotments is less than 0.4000 and is also less than the larger of the 1938 or 1939 final county cotton factor shall be considered in apportioning the available State reserve. Data for such counties shall be tabulated on crop reporting sheets in accordance with the following instructions.

Column number and heading	Source of information
1. Total 1940 tilled acreage adjusted.	Column 5, Form ACP-108, for Groups 1-A and 1-B farms (Item 11).
2. 1938 tilled acreage adjusted for 1938 Group C-2 farms.	Column 5, Form ACP-58, tabulation of farms in Group C-2.
3. 1939 tilled acreage adjusted for 1939 Group C-2 farms.	Column 6, Form ACP-84, tabulation of farms in Group C-2.
4. Adjustment of 1940 tilled acreage adjusted.	Column 1 minus (column 2 plus column 3).
5. 1940 county allotment less 5- to 15-acre reserve.	Form ACP-108, item 1 minus item 7.
6. Adjusted county cotton ratio-----	Column 5 divided by column 4.
7. Adjusted factor-----	The smallest of (1) 90 percent of the entry in column 6, (2).4000, or (3) the larger of the 1938 or 1939 county cotton factor.
8. County cotton ratio-----	Column 5 divided by column 1. ¹
9. Maximum additional acreage-----	(Column 1 times column 7) minus column 5.
10. Indicated acreage to be apportioned.	The smaller of (1) column 9, or (2) the sum of the 1938 and 1939 allotments for Group C-2 farms for which tilled acreage is included in columns 2 and 3.
11. Acreage apportioned-----	See instructions below.

¹No further consideration shall be given counties for which the entry in column 7 is equal to or less than the entry in column 8, and columns 9 through 11 shall not be executed for such counties.

In executing columns 2 and 3 the tilled acreage adjusted for group C-2 farms in 1938 or 1939 on which cotton was not planted must not be included in the respective entries for columns 2 and 3. Accordingly all Forms SR-208 and SR-213 shall be examined for 1938 group C-2 farms and if cotton was not planted on the farm in 1938, a line shall be drawn through the data listed on Form ACP-58; similarly, a line shall be drawn through the data listed on Form ACP-84 for each 1939 group C-2 farm on which cotton was not planted in 1939. Corrected totals of the tilled acreage adjusted shall be determined, excluding the entries which are lined out and such corrected tilled acreage adjusted for 1938 and 1939 group C-2 farms shall be entered in columns 2 and 3, respectively.

If the State total of column 10 does not exceed that part of the State 4-percent reserve not previously apportioned to counties or reserved for the correction of errors, the acreage in column 10 will be the reserve available for apportionment to farms in the respective counties. If the State total of column 10 exceeds that part of the State 4-percent reserve not previously apportioned to counties or reserved for the correction of errors, the entries in column 10 shall be reduced pro rata to equal the total of the remaining part of the 4-percent State reserve and the adjusted acreage to be apportioned shall be entered in column 11. Each county office shall be notified of the acreage reserve determined for apportionment to farms in the county.

The county committees of the respective counties shall be instructed to apportion the acreage reserve determined in column 10 or 11, whichever is applicable, to farms eligible for increased allotments

from the "5- to 15-acre" and the "more than 15-acre" reserves, in the county in accordance with the instructions contained in section 3, subsection B (7) (a) and (b) hereof, except that the 15-acre limitation contained in subsection B (7) (a) shall not apply to increases made in farm allotments from this reserve. The acreage allotted for farms from this reserve shall be entered in column 12 (b) of the county office copy of Form ACP-108, using a red pencil. The county office copy shall then be transmitted to the State office and the final acreage allotments for the farms shall be determined thereafter in accordance with the instructions contained in section 3, subsection B (7) (b) and (8) hereof. The total of the entries in red in column 12 (b) must not exceed the reserve determined for the county. When the increases in farm allotments made pursuant to these instructions have been approved by the State office, the State office copy of Form ACP-108 shall be corrected to agree with the county office copy, and the county office copy shall be returned together with instructions to notify the respective operators of the corrected 1940 cotton acreage allotments for their farms in accordance with instructions contained in section 104 hereof.

The State office shall prepare and transmit to the Southern Division a tabulation of the acreage reserves, if any, determined for counties as shown in columns 9, 10, and 11 of the above tabulation.

Sec. 5. ADMINISTRATIVE AREAS

A. Determination of Counties in Which Administrative Areas Will Be Designated

[The procedure outlined in this section 5 will be used only in the event administrative areas were not established for 1939 pursuant to section 344 (f) of the act.]

The State and county committeemen should determine the additional counties, if any, in which it is believed that, because of different conditions, including types, kinds, and productivity of the soil, it may be necessary to divide the county into administrative areas, in order to prevent discrimination among such areas in the county. After determining such counties one or more of the following methods may be used, together with any other available data which will serve as an indication of the need for administrative areas in finally determining whether administrative areas will be established.

(1) DETERMINATION BY RATIO OF 1937 BASE TO CROPLAND BY DESIGNATED COMMUNITIES UNDER THE BANKHEAD ACT

The tabulation outlined below should be made by communities as indicated by the letter A, B, etc., shown in the reference to a Bankhead Act application in section III of the 1937 work sheet, Form SR-101. If it is believed that the communities used in connection with the Bankhead Act in 1935 **do not** divide the county into different areas with respect to soil types and type of farming, then the county office should segregate the 1937 work sheets into areas which are similar with respect to soil types and type of farming. The county office should tabulate the data outlined below, except that column 4 need not be executed at this time.

Column number and heading	Source of information
1. 1937 work sheet serial number.	1937 work sheet.
2. 1937 cropland-----	Line 1, column M, Form SR-101.
3. 1937 cotton base acreage-----	Line 2, column M, Form SR-101.
4. Ratio of 1937 cotton base to 1937 cropland.	(Column 3 divided by column 2) to be entered later if necessary.

When the above tabulation has been completed, the State office shall compute the weighted average ratio of the 1937 cotton base acreage to the 1937 cropland for each community or area as the case may be. A comparison of these ratios may indicate that administrative areas are needed, if there is a substantial variation in these ratios as between communities or areas of the county. If such ratios do not vary materially for different sections of the county, it is likely that administrative areas should not be set up.

The ratios may be plotted on a county outline map as a further aid in determining the necessity for administrative areas.

(2) DETERMINATION BY COMPARISON OF 1937 BASE WITH CROPLAND OR TILLED ACREAGE BY INDIVIDUAL FARMS

Column 4 of the tabulation prepared as set forth under (1) above should be executed for each farm or, if (1) above is not used, individual farm ratios should be computed on Form SR-101 by dividing the 1937 base thereon, line 2, column M, by the 1937 cropland thereon, line 1, column M, and entering the resulting ratio in line 1, column N.

A frequency distribution should be made associating size of each base acreage with the above ratio for the respective farm. The frequency tabulation should be set up showing class intervals of base acreages down the left side of a tabulation sheet, and the class intervals of percentages across the top of the tabulation sheet. A class interval of 10 acres and 5 percent, in these variables, will be satisfactory for most counties. The following example may be used as a guide in setting up this frequency table:

FREQUENCY TABLE

Mid-point	Classes	Percent of cropland					
		0-4.9 percent	5.0-9.9 percent	10.0-14.9 percent	Etc.	Total items	Percent
Cotton base acreage {	0-9.9						
	10.0-19.9						
	20.0-29.9						
	170.0-179.9						
	180.0-189.9						
	190.0-199.9						
1. Total items							
2. Percent farm distribution							
3. Class interval midpoint							
4. Estimated acres							
5. Percent acreage distribution							

When the frequency table is set up, a count should be made of the data. This may be done by one clerk calling the base acreage and the respective ratio for each farm while another clerk finds the class in which such base acreage falls in the vertical axis of the frequency table and enters a small mark opposite such base acreage in the column in which the ratio falls in the horizontal axis. For farms for which the 1937 base acreage is 200 acres or more, the base should be tabulated at the bottom of the frequency table directly below the class in which the ratio falls to aid in summarizing such data. These counts should be made in blocks of five to aid in summarizing the frequency table.

When all farms for which ratios have been computed have been entered in the frequency table, the table should be summarized according to each class on the vertical axis and on the horizontal axis. That is, the number of entries in each class of base acreages in the frequency table will be entered in a column headed "Total items" on the right of the sheet and the number of entries for each class of ratios will be entered below the frequency table in line 1 labeled "Total items." The number of items summarized across the bottom and down the right side should be the same. Such total should be entered in line 1 at the bottom of the column headed "Total items" on the right of the frequency table. The number of items by classes across the bottom and down the right side should be divided by the total number of items shown at the bottom on the right side of the frequency table to determine the percentage distribution of the total number of farms. Enter the resulting percentages in line 2 below the table and in the column to the right of the "Total items" column.

In the left margin of the frequency table the midpoint of each class interval of base acreages should be entered opposite each class. For instance, the midpoint of the class from 50 to 59.9 is 55 acres. The midpoint of each class, except the class interval of base acreage from 200 up, should be multiplied by the number of items in such class for each column of percentages shown at the bottom of the frequency table. The base acreage in the class interval from 200 up can be summarized from the base acreages tabulated for each class of percentages. Such estimated base acreages for all farms in each class of percentages can be accumulated on a calculating machine and the total entered in line 4 below the table. When the base acreage is estimated for each class of percentages, a summary of all classes should be made and the total acreage entered on the right side of the frequency table in the same line in the column headed "Total items." The base acreage for each class of ratios, shown in line 4 below the table, should be divided by the total of all base acreages estimated for the frequency table as shown in line 4 in the column headed "Total items." The resulting percentage should be entered immediately below the base acreage for each class of percentages in line 5 below the table. The total of such percentages should aggregate 100 percent.

The above data should be charted on graph paper in the form of a bar chart, as an aid in determining whether or not administrative areas are necessary for the county. On the horizontal axis show the percentage that the 1937 base acreage is of the cropland. On the

vertical axis show the percentage of farms. The percent of farms in each percentage range will be represented by a bar. The height of each bar will represent the percentage of farms in each percentage range. The position of the bar on the horizontal axis will represent the percentage which the 1937 base is of the cropland. Show at the top of each bar the percentage of the base acreage represented by such farms as shown in line 5 of the frequency table. The percentage of farms in each range will be taken from line 2 of the frequency table.

When these charts have been completed, it will be possible to observe the variation in the percentage that the 1937 base acreage is of the cropland, as well as the percentage of farms and the percentage of base acreage affected. This will indicate the variations of 1940 cotton acreage allotments as between farms when computed on a uniform county percentage basis as compared to the normal cotton acreage on such farms and will serve as an indication of whether administrative areas are necessary to prevent discrimination.

(3) DETERMINATION BY USE OF COUNTY MAPS

It may be desirable to plot data from a sample of such farms on a county map which is large enough to determine the approximate location of farms. In counties where maps are available showing divisions by sections, etc., and where the legal descriptions of the farms are correctly entered on the work sheets it should be feasible to locate the approximate position of farms on the map. The data to be plotted will consist of the farm ratios determined under (2) above. An inspection of such data plotted on a county map should be valuable in determining whether administrative areas are necessary and in determining boundary lines of areas.

B. Determination of Administrative Area Boundary Lines

If it is determined that administrative areas are necessary for a county, a soils map and a plat ownership map of the county should be obtained, if available. The boundary line of each administrative area should be outlined by the county committee on a map of the county with such aid from the community committeemen, or others, as is necessary.

C. Determination of Cotton Acreage Allotments for Administrative Areas

(This procedure is to be used for determining allotments for administrative areas in all counties, including those counties in which administrative areas were established in 1939.)

When the boundary lines of the administrative areas have been determined, the county committee should make a separate tabulation for each area showing (a) the 1939 serial number of **every** cotton farm, (b) the sum of the 1937 planted plus diverted acreage for each farm participating in the 1937 program and the 1937 acreage for each farm that did not participate in the 1937 program. These data will be secured from line 1, column E, table 1, Form SR-301. These data should then be summarized for each area and for the county. The acreage for each area divided by the total of such acreage for

the county will be the percentage to be used in apportioning the 1940 county acreage allotment to each administrative area in the county. If it is determined that the 1937 planted plus diverted acreage for 1937 participants and the planted acreage for nonparticipants is not an equitable basis for apportioning the 1940 county acreage allotment, further instructions will be furnished by the Washington office.

Allotments to the farms within each administrative area shall be made by distributing the allotment for such administrative area as provided herein.

D. Determination of Average Yields for Administrative Areas

A 1940 average cotton yield shall be established for each administrative area within any county upon the basis of the average yield in each such area during the period 1935-39, inclusive, taking into consideration abnormal weather conditions. The weighted average of the average yields established for all administrative areas within any county shall conform to the county limit determined for such purpose under the 1940 program.

(1) TABULATION OF ANNUAL DATA

After Forms SR-301 and column 6, Form SR-404-G, have been audited, as provided in section 8 hereof, the data for each farm shall be tabulated from table 1, Form SR-301, by administrative areas as follows:

FARM DATA TABULATION

Column number and heading	Source of information
1. 1940 serial number-----	Form SR-301.
2. 1940 operator-----	Form SR-301.
3. 1935:	
(a) Production-----	Line 2, column B.
(b) Acreage-----	Line 2, column C.
4. 1936:	
(a) Production-----	Line 3, column B.
(b) Acreage-----	Line 3, column C.
5. 1937:	
(a) Production-----	Line 4, column B.
(b) Acreage-----	Line 4, column C.
6. 1938:	
(a) Production-----	Line 5, column B.
(b) Acreage-----	Line 5, column C.
7. 1939:	
(a) Production-----	Line 6, column B.
(b) Acreage-----	Line 6, column C.

A summary of the acreage and production items of this tabulation shall be obtained for each administrative area and the average yield for each year derived therefrom.

(2) ADJUSTMENT OF ANNUAL YIELDS

Adjustment of annual yields for an administrative area shall be made if it is found that abnormal weather conditions resulted in abnormal yields in such area. The procedure outlined below shall be used in adjusting the 5-year average yield for abnormal weather conditions for each administrative area.

A yield adjustment tabulation shall be executed as follows:

YIELD ADJUSTMENT TABULATION

	Area A					Area B				
	Yield	Percent of 5-year average	Adjusted yield	Planted acreage	Production (col. 3 × col. 4)	Yield	Percent of 5-year average	Adjusted yield	Planted acreage	Production (col. 3 × col. 4)
	1	2	3	4	5	1	2	3	4	5
1935-----										
1936-----										
1937-----										
1938-----										
1939-----										
Total-----		XXX	XXX				XXX	XXX		
5-year average-----		XXX		XXX	XXX		XXX		XXX	XXX

(a) Enter in column 1 the average yield for each year and the 5-year simple average determined by dividing the total of the yields for each year in the 5-year period by 5.

(b) Enter in column 2 for each year the percentage (carried at least one place beyond the decimal point) obtained by dividing the yield for such year by the 5-year average in column 1.

(c) Enter in column 3, 120 percent of the 5-year average yield in column 1 for each year for which the percentage in column 2 is greater than 120 percent. Enter in column 3, 80 percent of the 5-year average yield for each year for which the percentage in column 2 is less than 80 percent. For all other years transfer the yield in column 1 to column 3.

(d) Enter in column 4 the planted acreage for each year from the farm data tabulation for the respective administrative area prepared in accordance with the instructions contained in (1) above.

(e) Enter in column 5 for each year the production obtained by multiplying the adjusted yield in column 3 by the planted acreage in column 4 on the respective line.

(f) The totals of columns 4 and 5 shall be entered in the spaces provided and the weighted average yield of such acreage and the production figure shall be entered in the space at the bottom of column 3.

If there are more than two administrative areas within the county, additional columns shall be provided for each area.

(3) FINAL DETERMINATION OF AVERAGE YIELD

The 5-year weighted average yield in the last line, column 3, of the yield adjustment tabulation shall be used in determining the normal yield for each administrative area. The normal yield for each administrative area shall be determined as follows:

Item 1. -----		Item 2. -----		Item 3. -----	
Area	Total acreage allotment	Adjusted 5-year yield	Production (col. 1 × col. 2)	Production (col. 3 × item 3)	Administrative area normal yield
	1	2	3	4	5
A -----					
B -----					
County total -----		XXX			

(a) Enter as item 1 the 1940 county yield limit furnished by the Washington office.

(b) Enter in column 1 the total of the acreage allotments in each administrative area as shown in column 15 or 18, whichever is applicable, Form ACP-108, and enter the county total in the space provided.

(c) Enter as item 2 the production obtained by multiplying the county total of column 1 by the yield in item 1.

(d) Enter in column 2 the 5-year weighted average yield shown in the last line, column 3, of the yield adjustment tabulation.

(e) Enter in column 3 the production figure obtained by multiplying the entry in column 1 for each administrative area by the entry in column 2 and enter the county total of column 3 in the space provided.

(f) If the county total of column 3 is not equal to the production figure in item 2, it will be necessary to adjust the yields in column 2. The adjustment factor (carried at least four places beyond the decimal point) shall be obtained by dividing the production in item 2 by the county total production in column 3 and shall be entered as item 3. Enter in column 4 the production for each administrative area obtained by multiplying the production in column 3 by the adjustment factor in item 3. The total of column 4 must equal item 2.

(g) Enter in column 5 the normal yield (rounded to the nearest whole pound) for each administrative area determined by dividing the respective production in column 4 by the acreage allotment in column 1 of the same line.

Immediately after the average yields for the respective administrative areas within a county have been determined, the State office shall transmit to the Southern Division by air mail all tabulations set forth in this subsection for review and final approval of the average yields. Normal yields for farms within each administrative area shall be determined as provided in section 8 hereof.

Sec. 6. REDETERMINATION OF ERRONEOUS 1940 COTTON ACREAGE ALLOTMENTS

A. County Office Instructions

Any error in the 1940 cotton acreage allotment resulting from inaccurate transcribing or computing of data in either the State or county office shall be corrected. Cotton acreage allotments for 1940 are determined upon the basis of measurements under the 1939 program and no changes will be permitted because of different measurements under the 1940 program, unless it is proved that the 1939 measurements were in error. Subject to the right of appeal, a change in the cotton allotment, because of erroneous measurements in 1939, will be initiated by the State or county office only in cases where the change would be greater than (a) 5 acres or (b) 10 percent of the original allotment determined for the farm, whichever is smaller.

If the county office finds that an error has been made in the computation of the 1940 cotton acreage allotment for any farm, the operator shall be promptly notified, in writing, that the original allotment was in error and is therefore null and void; and the nature of the error; and that the cotton acreage allotment for his farm is being redetermined. The State office shall be promptly notified of each such error found and the notice to the State office shall be signed by both the secretary of the county association and one member of the county committee. In notifying the State office of any error made in the computation of the 1940 cotton acreage allotment for any farm, the county office shall furnish the State office the serial number of the farm together with a full and complete statement regarding any data listed on Form ACP-108 which are in error. The county office shall also transmit to the State office for any such farm the performance report, work sheet, or any other form on file in the county office which indicates that data listed on Form ACP-108 were in error.

After the county office has received the corrected allotment(s) from the State office, the county office shall promptly notify the operator(s) of such farm(s) of the corrected 1940 cotton acreage allotment for their farms. Form ACP-110, "Notice of 1940 Cotton Acreage Allotment," shall be executed showing the corrected cotton acreage allotment and that it is a corrected allotment. The corrected notice shall be mailed to the operator together with a letter signed by the chairman or acting chairman of the county committee regarding the correction of the error, again informing the operator that the original allotment which he received was in error and, therefore, is null and void; and further that the corrected notice being transmitted shows the 1940 cotton acreage allotment for that farm applicable for 1940 under both the agricultural conservation program and the marketing quota provisions of the Agricultural Adjustment Act of 1938 and that any payment or deduction made with respect to the farm under the 1940 program will be based on the acreage allotment shown in the corrected notice, which is the final and official notice of the 1940 cotton acreage allotment for the farm.

B. State Office Instructions

When the State office is advised by the county office that the 1940 cotton acreage allotment determined for any farm is in error, the State office shall promptly review all the pertinent data. If the State office finds that such allotment was erroneously determined, it shall be redetermined.

In redetermining cotton acreage allotments for farms for which the original allotment was erroneously determined, such farm shall be classified in the proper group (1-A, 1-B, or C-2) on a blank Form ACP-108, marked "Correction Supplement," in accordance with the above provisions of this SRB-402. A notation referring to the "Correction Supplement" shall be made on the original Form ACP-108 tabulation. A block of two lines shall be used for each farm for which the 1940 cotton acreage allotment was originally in error. The data as shown on the original Form ACP-108 shall be transferred (using a red pencil or red ink) to the first line of the block for that farm on the "Correction Supplement." The correct data for the farm shall be entered (using a black pencil or black ink) on the

second line of the block for that farm and shall be used in redetermining the 1940 cotton acreage allotment for the farm. When such allotment has been correctly determined, the State office shall notify the county office of the correct allotment.

The State office shall keep an accurate record of the net difference between the red and black figures on the "Correction Supplement" for all farms in the county for which the 1940 cotton acreage allotments are corrected. Such net difference shall be obtained for each page by summarizing the page totals of the data listed in black (using a black pencil or black ink) and the page totals listed in red (using a red pencil or red ink), then obtaining the difference between the page totals of the figures shown in black and shown in red. If the total shown in red for any column is in excess of the total shown in black for that column, the net difference for the column shall be shown in red. If the total of the black figures for any column is in excess of the total of the red figures for that column, the net difference shall be shown in black.

The State office shall keep an accurate record for each county of the net difference for each column of the "Correction Supplement." Summaries for each county of such net differences, including the number of farms, shall be transmitted monthly to the Southern Division. The acreage originally allotted to these farms shall be used in redetermining the 1940 allotment for such farms in the county. Any change in the acreage allotments resulting from the correction of errors will be added to or deducted from the State reserve for this purpose; provided that the additional acreage used in correcting errors cannot exceed the acreage available in the State reserve for "lates and errors."

Sec. 7. APPORTIONMENT OF RELEASED COTTON ACREAGE ALLOTMENTS

A. County Office Instructions

(1) GENERAL

Those parts of 1940 cotton acreage allotments released by farms because they will not be used shall be reapportioned to other farms in accordance with these instructions. The county committee shall designate the farms within the county to which such allotments shall be reapportioned, basing its designation upon the character and adaptability of the soil and other physical facilities affecting the production of cotton and the need of the operator for an additional allotment to meet the requirements of the families engaging in the production of cotton on the farm.

(2) RELEASE OF UNUSED ALLOTMENTS

Before reapportioning to individual farms within the county any unused cotton acreage allotments released by other farms, it will first be necessary to obtain a full summary of all cotton acreage allotments which have been released in whole or in part by each farm. Each operator desiring to release any part or all of the cotton acreage allotment for his farm shall execute Form SR-427, "Release of Unused 1940 Cotton Acreage Allotment," and file such form with

the county office not later than the date set by the State committee, which date shall not be later than April 15, 1940. The operator's signature must be witnessed and also must be verified in the county office and checked by the county committee.

As Forms SR-427 are received in the county office the name of the operator, serial number of the farm, and the 1940 cotton acreage allotment for the farm shall be verified by checking against the appropriate entries on Form ACP-108. If any item on Form SR-427 is found to be in error, the form shall be returned to the operator for correction and reexecution.

If the acreage that will be planted to cotton in 1940 is not definitely known, it will be necessary to use the acreage intended to be planted as a basis for determining the 1940 planted cotton acreage on the farm.

A county summary of Forms SR-427 for farms releasing 1940 cotton acreage allotments shall be prepared on a columnar listing sheet in accordance with the following instructions.

TABULATION¹

Column number and heading	Source of information
1. 1940 serial number-----	Form ACP-108 or SR-427.
2. 1940 operator-----	Column 3, Form ACP-108, or SR-427.
3. 1940 cotton allotment-----	Column 15, Form ACP-108, or SR-427, item 1.
4. Intended planted acreage reported by operator.	Item 2, Form SR-427.
5. Acreage available for release as reported by operator.	Item 3, Form SR-427.
6. Acreage released-----	The smaller of (1) the entry in column 5 or (2) the acreage obtained by subtracting the entry in column 4 from the entry in column 3.
7. Revised 1940 allotment-----	Column 3 minus column 6.

The sum of the entries in column 6 will be the total released cotton acreage allotments in the county.

(3) COUNTY ALLOTMENT OF RELEASED ACREAGE

The unused acreage available for reapportionment shall include (1) the smaller of (a) the acreage released in the county, or (b) 100 acres plus 50 percent of the result obtained by subtracting 100 from the total unused acreage released within the county, and (2) any part of the State reserve of released allotments apportioned to the county, provided that, in any county in which the released cotton acreage available for reapportionment is less than 100 acres, the county committee may release to the State committee all or any portion of such released acreage for use as provided in B (1) of this section 7.

A county computation sheet shall be prepared in triplicate for determining the amount of such acreage available for farms within the county in accordance with the following instructions:

COUNTY COMPUTATION SHEET

1. Total county unused acreage released (column 6, tabulation I)-----	<i>Acres</i>
2. Item 1 (if more than 100 acres) minus 100-----	
3. 50 percent of item 2-----	
4. Item 3 plus 100-----	
5. County unused acreage available for reapportionment (smaller of items 1 and 4)-----	
6. County reserve for correction of errors and for late work sheets-----	
7. Released acreage available for making additional allotments (item 5 minus item 6)-----	
8. Released acreage allotment allocated to county from State reserve (to be filled in by State office)-----	
9. Total released acreage available for reapportionment (item 7 plus item 8, to be filled in by State office)-----	
10. Released acreage reapportioned (total of column 17, Form ACP-108)-----	
11. Number of farms releasing unused acreage allotments-----	<i>Farms</i>
12. Number of farms receiving additional allotments (total number of entries in column 17, Form ACP-108)-----	

Irrespective of the amount of acreage released the county committee shall execute items 1 through 7 of the county computation sheet and within **2 days** after the closing date for accepting Form SR-427 transmit the original and one copy to the State office for execution of items 8 and 9. Items 10 through 12 shall be executed in accordance with further instructions contained in this section 7.

The county reserve, if any, provided in item 6 shall be used in accordance with the instructions contained in sections 6, 9, and 103 hereof.

(4) APPORTIONMENT OF COUNTY ALLOTMENT OF UNUSED ACREAGE
RELEASED

(a) **Eligible farms.**—Each farm will be eligible to receive an additional allotment from the county reserve of unused acreage except the following, which shall be identified by inserting a check mark (✓) immediately to the right of column 18, Form ACP-108: (1) all farms included in tabulation I, (2) all farms with an entry in column 15 in excess of the entry in column 13, Form ACP-108, and (3) group C-2 farms. All column references in the remainder of this section 7 refer to Form ACP-108 unless otherwise stated.

(b) **Apportionment to eligible farms.**—The county committee in reapportioning the available acreage to farms shall first set aside sufficient acreage for correcting unavoidable errors in farm acreage allotments, including any increase in allotments because farms have become reconstituted in 1940, as well as to provide for allotments to late work sheet farms. In reapportioning the remainder of the released acreage, if any, the county committee shall consider the character and adaptability of the soil and other physical facilities related to the production of cotton on the farm, together with the needs of the operator for an additional allotment, based upon the requirements of the families engaged in the production of cotton thereon. In most cases, the entry in column 6 is a good index of the farm's adaptability to the production of cotton. The relation of the cotton acreage allot-

ment shown in column 15 to the entry in column 14 reflects the need of additional cotton acreage allotment for such farm in 1940 based on the inadequacy of such allotment in view of the past acreage devoted to cotton production.

The county committee shall consider farms progressively in accordance with the following conditions in reapportioning the county reserve of released acreage. In making allotments to individual farms the committee shall consider the amount of family labor available, the acreage of cash crops other than cotton grown by such families, and the adaptability of such labor for cotton production, as well as the equipment on the farm suitable for cultivating cotton.

1. Farms for which the entry in column 15 equals the entry in column 14 shall receive first consideration for additional allotments. For example, if the entries in columns 15 and 14 equal 20, such farms should be given first consideration based upon the production factors in the preceding paragraph.

2. Farms for which the entry in column 15 slightly exceeds the entry in column 14 shall receive consideration for additional allotments after the farms mentioned in paragraph 1 above have been considered. For example, if the entries in columns 15 and 14 are 41 and 40, respectively, such farms should be given next consideration for an allotment.

3. All other eligible farms shall be considered progressively, insofar as the county reserve of released acreage will permit, in accordance with the percentage increase of the entry in column 15 over the entry in column 14. For example, if the entry in column 15 is 110 percent of the entry in column 14 for farm A, whereas for farm B such percentage is 115 percent, farm A should be considered before farm B.

(5) EXECUTION OF COLUMN 16, FORM ACP-108

Enter the released acreage shown in column 6, tabulation I, in the appropriate line of column 16. The total of column 16 must equal the total of column 6, tabulation I.

(6) EXECUTION OF COLUMN 17, FORM ACP-108

Enter the additional acreage reapportioned to eligible farms in the appropriate line of column 17.

(7) EXECUTION OF COLUMN 18, FORM ACP-108

Enter in column 18 the smaller of (1) the entry in column 15 plus the entry in column 17 or (2) the entry in column 13. If the sum of the entries in columns 15 and 17 in any line exceeds the entry in column 13, the entry in column 17 shall be adjusted downward to eliminate such excess. A county total shall be obtained and entered as item 10 on the computation sheet. Item 10 must not exceed item 9.

For farms with an entry in column 16, enter in column 18 the result obtained by subtracting the entry in column 16 from the entry in column 15.

A new Form ACP-110 shall be executed for each farm for which a revised allotment is shown in column 18 and the Form ACP-110 shall be designated "Revised Allotment" and shall be mailed to the

operator of each such farm after the revised allotments have been approved by the State office.

(8) TRANSMITTALS TO STATE OFFICE

The county office copies of Forms ACP-108, together with tabulation I and the county computation sheet, shall be immediately transmitted to the State office for approval if found to be correct. All such transmittals must be received in the State office not later than May 1, 1940.

B. State Office Instructions

(1) ALLOCATION TO COUNTIES OF STATE RESERVE OF RELEASED ALLOTMENTS

Upon receipt of the county computation sheets from all counties, the State reserve consisting of the surplus released acreage not heretofore available for reapportionment within each respective county shall be determined by summarizing item 3 of the county computation sheet.

The State committee shall use such reserve, or any necessary part thereof, to supplement the State reserve originally determined to allow for increased farm allotments resulting from correction of errors, late work sheets, and reconstituted farms for 1940, provided the original reserve for this purpose is determined to be insufficient. The remaining part, if any, of the State reserve of released acreage shall be prorated to counties for reapportionment to farms.

The proration of such State reserve to counties shall be made on the basis of the acreage allotted in the county under section 344, subsection (h) of the act, as amended by the act of Congress approved March 13, 1939 (item 33, Form SR-428). A tabulation prepared as follows shall be used in prorating the State reserve to the counties:

Column number and heading	Source of information
1. County-----	Include only counties that have a final factor less than 0.4000.
2. Allotment under subsection (h)-	Item 33, Form SR-428.
3. Acreage prorated to the county-	Proration factor ¹ times entry in column 2.

¹ The remainder of the State reserve of released acreage divided by the total of the entries in column 2. The proration factor should be carried at least four places beyond the decimal point.

The acreage determined in column 3 shall be entered as item 8 on the respective county computation sheet. Item 9 should be determined by adding items 7 and 8. The original county computation sheets shall then be mailed to the respective counties at a date which should be not later than two days after all such sheets have been received in the State office.

(2) CHECKING COUNTY OFFICE WORK

Upon receipt of the county office copies of Forms ACP-108, together with tabulation I, and the final original county computation sheet, the State office shall check in detail the items and entries thereon, following the county office instructions of this subsection.

In the event an error is found, the incorrect entry should be stricken through, so as to remain legible, and the correct entry inserted with a red pencil or in red ink.

After the necessary items and entries have been carefully checked and the State office determines that the county committee has complied with the instructions, the entries in columns 16, 17, and 18 shall be transferred to the original Form ACP-108 on file in the State office. The total of column 15 minus the total of column 18, Form ACP-108, must equal the total of items 1 plus 6 minus item 10 of the county computation sheet. The State office shall then return the county office copies of Forms ACP-108 and tabulation I to the county office and instruct the county committee to notify operators of the revised 1940 allotments. If, however, it is determined that the county committee failed to follow instructions, the State office shall return the county office copies of Forms ACP-108, tabulation I, and the original county computation sheet to the county committee with instructions as to how to make the necessary corrections.

Sec. 8. DETERMINATION OF 1940 FARM NORMAL COTTON YIELDS

A. County Office Instructions

(1) GENERAL

After the acreage allotments for groups 1-A, 1-B, and C-2 farms have been approved by the State committee and have been entered in column 5, Form SR-404-G, normal cotton yields shall be determined as provided in this section 8. The county committee, with the assistance of the community committees, shall determine the normal yield of cotton for each farm for which a 1940 cotton acreage allotment was established.

The normal cotton yield shall be the actual average yield of cotton per acre for the 5 years 1935-39, inclusive, adjusted for abnormal weather conditions, if reliable records of the actual yield for each year are presented by the farmer or are available to the committee.

If for any year of such 5-year period records of the actual yield are not available, or there was no cotton planted on the farm in such year, the normal yield for the farm shall be the yield which the county committee determines to be the yield which was or could reasonably have been expected on the farm for such 5-year period, on the basis of all available facts, including the yield customarily made on the farm, weather conditions, type of soil, drainage, production practices, and general fertility of the land.

The weighted average of the yields determined for all farms in the county or administrative area shall not exceed the average yield established for the county or administrative area for use in 1940.

Prior to determination of normal yields for use in 1940, work sheets, Forms SR-301, will have been executed for reconstituted farms as provided in section 102 hereof.

Data for 1934 shall be stricken through by drawing a single red line through line 1, columns A through D, and data entered in line 6, columns E through I, shall also be stricken through with a single red line.

(2) EXECUTION OF TABLE 1, FORM SR-301

(a) Columns A, B, C, and D:

1. Enter in line 6, column B, the 1939 production from the applicable column of Form Cotton 351, or column(s) of Form Cotton 354.

2. Enter in line 6, column C, the 1939 acreage of cotton from Section II, Form SR-312.

3. Enter in line 6, column D, the 1939 yield per acre obtained by dividing the production in column B by the acreage in column C.

4. Enter in line 6, column A, the letter "R" (for reliable records) if the 1939 marketing quota records of production are accepted by the county committee as representing the actual production on the farm in 1939. If such marketing quota records are not accepted by the county committee, the operator shall be requested to submit records of actual production for 1939. If the operator of any farm has reason to believe that the 1939 marketing quota records of production for his farm are in error, he may submit to the county committee records of actual production for his farm for 1939. Any records of actual production submitted by an operator must consist either of authentic gin tickets or sales receipts and must be approved in the regular manner before such records may be accepted as being reliable. If the records of 1939 production are not accepted by the county committee as being reliable records, enter the letter "X" in column A.

(b) Column E:

1. Enter in line 2 the 1938 planted plus diverted acreage, which will be the total of the entries in line 2, column F, and line 5, column C.

2. Enter in line 3 the 1939 planted plus diverted acreage, which will be the total of the entries in line 3, column F, and line 6, column C.

3. Enter in line 7 the total of the entries in lines 2 through 6, column B. If the entry in line 3 was adjusted in determining 1939 normal yields, the adjusted production shall be used in determining the total production to be entered in line 7, column E.

(c) Column F:

1. Enter in line 1 one-half of the entry in line 1, column E.

2. Enter in lines 2 and 3 the 1938 and 1939 diverted cotton acreage, respectively. The diverted acreage for 1938 shall be obtained by subtracting the 1938 planted acreage from the highest planted and diverted during the three years 1935-37; provided that the diverted acreage for 1938 shall not be greater than 50 percent of the highest planted and diverted acreage during the three years 1935-37. The diverted acreage for 1939 shall be obtained by subtracting the 1939 planted acreage from the highest planted and diverted during the 3 years 1936-38; provided that the diverted acreage for 1939 shall not be greater than 50 percent of the highest planted and diverted acreage during the 3 years 1936-38.

If the 1937 planted plus diverted acreage in line 1, column E, was not the highest planted plus diverted acreage of the years 1935, 1936, and 1937, enter and designate, in the heading of column E, the planted plus diverted acreage shown in table 1, Form SR-101, for such year(s) which is in excess of the entry in line 1, column E. Such entries for farms reconstituted in 1939 shall be determined in accordance with the provisions contained in section 5 C (1) (a) and (b), part I, SRB-302.

3. Enter in line 7 the total of the unencircled entries in lines 2 through 6, column C.

(d) Column G:

Enter in line 7 the result obtained by dividing the total production in line 7, column E, by the total acreage in line 7, column F.

(e) Grouping of farms for determining 1940 normal yields.—As an aid to committees in determining normal cotton yields under the 1940 program, cotton farms shall be classified in three groups (for reconstituted farms, see section 102 hereof). In an average county the number of group 1 farms should approximate 10 percent; the number of group 2 farms, 40 percent; and the number of group 3 farms, 50 percent of the total number of farms in the county.

Group 1 shall include all farms (a) for which the cropland in the farm has been identical (i. e., the farm has not been subdivided or combined with part or all of any other farm) throughout the entire 5-year period 1935-39; (b) on which cotton was planted in each year of the 5-year period 1935-39, and (c) for which **reliable records** of the actual yield for each year of such period have been presented by the farmer or are available to the committee; provided that, if two or more farms have been combined into one farm and each of such farms would otherwise have been a group 1 farm, the farm as reconstituted shall be considered as a group 1 farm. **Reliable records** are authentic gin tickets or sales receipts for production and A. A. A. records of measurements for acreage.

Group 2 shall include all farms (a) for which the cropland in the farm has been identical through the entire 5-year period 1935-39; (b) on which cotton was planted in each year of this 5-year period; (c) for which A. A. A. records of measurements for acreage are available for each year of this 5-year period; but (d) for which **reliable records** of production have not been presented by the farmer and are not available to the committee.

Group 3 shall include all farms not included in group 1 or 2 above. The principal types of farms which will be included in this group will be those for which A. A. A. measurements for acreage are not available for **all** of the 5 years 1935-39, inclusive, although such acreage measurements may be available for one or more of such years. Farms for which the cropland has not been identical throughout the entire 5-year period, as well as farms on which cotton was not planted in one or more years of such period, will also be included in group 3, except as provided in section 102 A hereof.

(f) **Group symbol.**—The group symbol for the farm for 1940 shall be entered in the space provided immediately above table 1, Form SR-301, in accordance with the following instructions.

Enter the group symbol "1" for each farm for which the letter "R" has been entered in column A for each year during the period 1935-39, inclusive.

Enter the group symbol "2" for each farm for which either the letter "O" or "R" has been entered in column A for each year during the period 1935-39, inclusive.

Enter the group symbol "3" for each farm for which the letter "X" or "N" has been entered in column A for **any year** during the period 1935-39, inclusive, or for which a line has been drawn through columns A, B, C, and D, indicating that no cotton was planted on the farm during such year.

(g) **Committee recommendations.**—

Column H.—The county committee, with the assistance of the respective community committee, shall enter in line 7, column H, its preliminary normal yield for the farm for 1940, taking into consideration all available facts including the yield customarily made on the farm, weather conditions, type of soil, drainage, production practices, and the general fertility of the land.

Group 1 farms.—The yield to be entered in line 7, column H, for group 1 farms shall be the entry in line 7, column G, unless the county committee determines that an upward adjustment is necessary because of unfavorable weather conditions affecting the yield of cotton on the farm in one or more years during the period 1935-39. An abnormally low yield for any year will be reflected in the respective line in column D, but the committees through their knowledge of local weather conditions during the respective year(s) shall determine whether such low yield(s) resulted because of unfavorable weather. If it is determined that an upward adjustment is necessary, such adjustment shall be made on the basis of the factors outlined above and the adjusted yield entered in line 7, column H. If no upward adjustment is made, enter in line 7, column H, the entry in column G on the same line.

Group 2 farms.—The yields in column D for group 2 farms are computed on the basis of accurate acreage measurements and reasonably good reports of production for each year of the period 1935-39, with the possible exception of the 1936 production in line 3, column B, which will have been adjusted, if necessary, as provided in section 6 of SRB-302.

If the committees believe that the yield in line 7, column G, is below the normal yield for the farm, they shall make their upward adjustment in column

H of the same line, based upon the factors outlined above. No downward adjustment in yields shall be made for group 2 farms.

If the committees determine that the yield in line 7, column G, should not be adjusted upward, the yield in line 7, column G, shall be transferred to column H on the same line.

Group 3 farms.—The committees shall appraise a normal yield for each group 3 farm on the basis of all available facts, including the yield customarily secured on the farm, as indicated by the yield(s) shown in column D for any year(s), weather conditions, type of soil, drainage, production practices, and general fertility of the land. The appraised normal yield for any farm shall compare with the yields recommended for group 1 and group 2 farms and with the yields appraised for other group 3 farms in the same community which are similar with respect to such factors. The appraised yield for the farm shall be entered in line 7, column H.

Since the preliminary normal yield for each farm in the county is determined on the basis of the data for such farm, the weighted average yields for all farms in the county will be adjusted to the county normal yield by the State office by making a pro rata adjustment of the preliminary yields as provided in subsection B of this Section 8. Therefore, the committees shall not adjust individual farm yields in any group in order that the weighted average of the preliminary yields will equal the normal yield established for the county.

After the preliminary yields for all farms have been entered in line 7, column H, table 1, Form SR-301, Form SR-430 shall be prepared as provided in (3) below. If adjustments are required upon examination of Form SR-430, the committees shall make the required adjustments in the preliminary yields in line 7, column H.

(h) **Column I.**—The county office shall not make any entries in line 7, column I, before Forms SR-404-G and SR-301 have been transmitted to the State office for final determination and approval of 1940 normal yields as provided in Part IX hereof. Upon receipt of the approved yields on Forms SR-404-G and SR-301 from the State office, the final approved yields in column 7, Form SR-404-G, shall be entered in line 7, column I, table 1, of the farm work sheets and operators shall be notified of the 1940 normal yields for their farms in accordance with the instructions in section 97 hereof. This normal yield shall be used for the purposes of both the 1940 Agricultural Conservation Program and the 1940 marketing quota provisions of Title III of the Agricultural Adjustment Act of 1938, as amended.

(i) **Line 7, 1940.**—Enter the 1940 acreage of cotton in column C from the 1940 performance report as soon as available. If marketing quotas are in effect for 1940, the 1940 production shall be entered in column B from marketing quota records. Enter in column D the yield obtained by dividing the production in column B by the acreage in column C.

(3) PREPARATION OF FORM SR-430

After preliminary yields have been entered in line 7, column H, Form SR-301, in accordance with the instructions in subsection A of this section 8, a frequency distribution shall be prepared on Form SR-430. Form SR-430 shall be prepared in triplicate in the county office in accordance with the following instructions:

(a) An item count shall be made of the number of group 1, 2, and 3 farms in each yield range and the number of farms shall be entered in the appropriate line in columns 2, 4, and 6, respectively.

(b) The total number of farms in each range as shown in columns 2, 4, and 6 shall be entered in column 8.

(c) Enter in the line designated "Total" the totals of columns 2, 4, 6, and 8. The total of column 8 must equal the sum of the totals of columns 2, 4, and 6.

The item counts for each group may best be made by setting up a tally sheet showing the same yield ranges as Form SR-430.

After Form SR-430 has been prepared, it shall be reviewed and approved by the county committee if found correct.

The original and first copy of Form SR-430 shall then be transmitted to the State office.

(4) EXECUTION OF COLUMN 6, FORM SR-404-G

After the county office has received approval of the frequency distribution on Form SR-430, the entry in line 7, column H, Form SR-301, shall be transferred to the appropriate line in column 6 (b), Form SR-404-G. For group 1 farms only, the yield in line 7, column G, shall be entered in column 6 (a), Form SR-404-G, on the appropriate line.

The final yield for group 1 farms will be the yield shown in line 7, column H, if such yield is the same as the yield shown in column G of the same line. The final yield for all other farms will be determined by the State office by making a pro rata adjustment in the preliminary yields of the committee in order that the weighted average yield for all farms in the county shall conform to the established county normal yield.

B. State Office Instructions

(1) REVIEW OF FORM SR-430

Upon receipt of Form SR-430, from the county office, the State office shall enter the percentage distribution in columns 3, 5, 7, and 9 and shall review the distribution of preliminary yields and the number of farms in each group. If the grouping and distribution is not found acceptable by the State office, the Form SR-430 shall be returned to the county office and the county committee instructed as to the required adjustments. If such grouping and distribution is found acceptable by the State office, the person reviewing the data shall enter his signature and the date in the spaces provided. The original copy shall then be transmitted to the Southern Division for approval if found to be acceptable.

If found to be acceptable by the Southern Division, the State office will be advised and the county office should be instructed to complete the tabulation of preliminary yields on Form SR-404-G as provided in subsection A of this section 8.

If the distribution for any county indicates that the preliminary yields have not been determined in accordance with the provisions of the 1940 program, the State office will be advised of the changes required and the State office shall instruct the county office of the required changes. In such cases another Form SR-430 shall be prepared after such changes have been made and shall be submitted for approval as indicated above.

(2) AUDIT OF TABLE 1, FORM SR-301, AND COLUMN 6, FORM SR-404-G

Forms SR-301 shall first be checked to determine that a Form SR-301 has been submitted for each farm listed on Form SR-404-G. The 1940 group symbol entered in section II, Form SR-301, for each farm shall be checked to determine that it has been correctly entered in accordance with the applicable instructions in subsection A above. All computations in table 1 shall be checked for group 1 and group 2 farms. It is not necessary to check the computations in table 1 for group 3 farms.

For group 1 and group 2 farms the yield in line 7, column H, must not be less than the yield in column G of the same line.

Each entry in column 6 (b), Form SR-404-G, must be checked against the entry for the respective farm in line 7, column H, table 1, and for group 1 farms the entry in column 6 (a) must be checked against the entry in line 7, column G, table 1. The entry in column 6 (b) for group 1 farms must equal or exceed the entry in column 6 (a).

In the event an error is found, the incorrect entry shall be stricken through so as to remain legible and the correct entry inserted with a red pencil or in red ink.

The person checking table 1 shall enter his initials and the date in the lower right corner of Form SR-301.

(3) COLUMNS 6 (B), 7, AND 8, FORM SR-404-G

A frequency distribution shall be prepared of the yields in column 6 (b), Form SR-404-G, to determine that such yields are substantially in accord with the yields previously approved on Form SR-430. A random sample of the larger of (1) 10 percent of the farms in the county or (2) the smaller of (a) 200 farms or (b) the total number of farms in the county shall be used in preparing such frequency distributions.

(a) **Column 6 (b).**—A cumulative total of the production extensions obtained by multiplying the final acreage allotment in column 5 by the preliminary yield in column 6 (b) for each page shall be entered in the box below column 6. The county total of such extensions shall be obtained by summarizing the page totals entered in the box below column 6 and shall be entered at the bottom of column 6 below the last page total. A county subtotal of the production extensions for group 1 farms for which the entry in column 6 (a) equals the entry in column 6 (b) shall be obtained and entered and encircled in the margin at the bottom of column 6 below the county total on the last page.

(b) **Column 7.**—If the weighted average of the preliminary yields shown in column 6 (b), Form SR-404-G, exceeds or is more than approximately one pound less than the county normal yield, it will be necessary to make a pro rata adjustment of all yields in column 6 (b), except those for group 1 farms for which the entry in column 6 (b) equals the entry in column 6 (a). The weighted average of the preliminary yields in column 6 (b) shall be determined by dividing the county total of the production extensions by the total of the

final acreage allotments in column 5. If such average yield does not exceed the county normal yield and is not more than approximately one pound less than the county normal yield, the yields in column 6 (b) shall be approved as final; in which case the amount, if any, by which such average yield is less than the normal yield multiplied by the total of the final acreage allotments in column 5 shall constitute a county production reserve for use in correcting errors.

If such average yield does not come within the above-mentioned limits, a county yield adjustment factor shall be obtained as follows:

(i) Deduct the encircled county subtotal of the production extensions from the county total of such extensions.

(ii) A county production reserve shall be determined by the State office with the approval of the State committee. Such reserve shall be the amount which it is estimated is sufficient to provide for the correction of errors, which generally will be approximately one pound times the total of the final acreage allotments in column 5. Deduct the sum of (1) the county production reserve and (2) the encircled county subtotal of the production extensions from the product obtained by multiplying the total of the final acreage allotments in column 5 by the 1940 county normal yield.

(iii) Compute the county yield adjustment factor by dividing item (ii) by item (i) and enter the result, carried at least four places beyond the decimal point, in the heading of column 7.

Enter in column 7 for each group 1 farm the yield in column 6 (b) if such yield equals the yield in column 6 (a).

For all other farms, enter in column 7 the yield obtained by multiplying the yield in column 6 (b) by the county yield adjustment factor; but no yield will be entered less than the yield, if any, in column 6 (a).

(c) **Column 8.**—The production shall be entered in column 8 for each farm and shall be determined by multiplying the yield in column 7 (or in column 6 (b) if column 7 has not been executed) by the final acreage allotment in column 5 for the respective farm. The total production for each page shall be determined and entered in the space provided. The total production for the county shall be determined by summarizing the page totals and shall be entered in the margin below the last page total of column 8.

Determine the weighted average of the yields entered in column 7 by dividing the county total of the production in column 8 by the total of the final acreage allotments in column 5. If such weighted average yield does not exceed the normal yield established for the county and is not more than approximately one pound less than such county normal yield, the production resulting from the difference between the normal yield for the county and the weighted average of the yields in column 7 multiplied by the total of the final acreage allotments in column 5 shall be the county production reserve for use in correcting errors.

When the normal yields for the farms in any county have been finally determined and approved, the State office shall return the Forms SR-301 and SR-404-G to the respective county office as provided in section 96 hereof, and the county committee instructed to notify operators of their 1940 normal yields in accordance with the instructions contained in section 97 hereof. The county office shall be advised of the production reserve available for correction of errors in the county.

Sec. 9. DETERMINATION OF 1940 COTTON ACREAGE ALLOTMENTS FOR FARMS OMITTED FROM THE ORIGINAL TABULATION

A. County office instructions

If any group 1-A or 1-B farm was omitted from the original tabulation on Form ACP-108, data for such farm shall be listed on a Form ACP-108, which shall be designated "Late Supplement" at the top of the sheet, in accordance with the instructions contained in section 2 hereof. No data will be entered in the items in the box at the top of the listing sheet for late work sheet farms. The reserves, if any, which are allotted to such farms must not exceed the unused reserve approved for the county.

As soon as the supplemental tabulations for group 1-A and group 1-B farms have been completed, they shall be transmitted to the State office, together with Forms SR-301 for such farms.

B. State Office Instructions

When the supplemental listing sheets, Forms ACP-108 and Forms SR-301 are received in the State office, such forms shall be checked in accordance with the instructions contained in section 3 hereof. Allotments for such farms shall then be determined in accordance with the following procedure. If the county average reserve plus the acreage, if any, which the State committee apportions to the county from the State reserve is sufficient to provide full allotments⁴ for farms included on supplemental Forms ACP-108, allotments for such late farms shall be determined in accordance with section 3 A and B hereof; except that for group 1-A farms the final tilled acreage factor which was used in the county for regular farms shall be used in column 7, Form ACP-108, and it will not be necessary to compute preliminary factors.

In the event that the county reserve plus the acreage, if any, which the State committee apportions to the county from the State reserve is not sufficient to make full allotments, pro rata allotments not to exceed the available reserves shall be made to such farms. In making such proration the procedure outlined in section 3 C for group C-2 farms shall be followed.

The allotments to late work sheet farms shall then be entered in column 15, Form ACP-108, in accordance with the instructions contained in section 3 B (8) hereof, and the tabulations returned to the county office with instructions to notify operators of their 1940 cotton acreage allotments as provided in section 104 hereof.

⁴In order to determine whether the acreage reserve available to the county is sufficient to make full allotments, it will be necessary to summarize data from supplemental Forms ACP-108 and compare the estimated total requirements for making full allotments with the county reserve plus the acreage, if any, which the State committee apportions to the county from the State reserve. The estimated total requirements to make full allotments may be obtained by adding (1) the indicated allotment for farms in group 1-B as shown by the total of column 6, supplemental Forms ACP-108 for group 1-B and (2) estimated allotment for group 1-A farms obtained by multiplying the total of column 5, supplemental Forms ACP-108, by the final factor for all group 1-A farms in the county.

Part II.—WHEAT

Sec. 21. GENERAL INSTRUCTIONS

A. Farms for Which Wheat Acreage Allotments and the Usual Wheat Acreage Will Be Determined

The usual wheat acreage and a wheat acreage allotment shall be determined **for each farm** on which wheat was seeded for harvest in any one of the years **1937, 1938, and 1939** and for **any farm** on which wheat will be seeded for harvest **in 1940** but on which wheat was not seeded for harvest in any one of the years 1937, 1938, and 1939; except that the usual wheat acreage and a wheat acreage allotment shall not be determined for farms in Area B on which the acreage of wheat normally seeded for harvest is 10 acres or less.

Maximum limit for usual acreage in Area B.—The sum of the usual wheat acreage established for all farms in any county in Area B shall not exceed the average acreage seeded to wheat in 1937 and 1938 for such farms.

B. Nonallotment Wheat Farms

Any farm may be considered a nonallotment wheat farm if the operator of the farm elects to have the farm considered as a non-allotment wheat farm.

The acreage of wheat harvested in 1940 on any nonallotment wheat farm in Area A may not exceed the wheat acreage allotment determined for the farm or 10 acres, whichever is greater, without incurring a deduction with respect to wheat under the 1940 Agricultural Conservation Program.

The acreage of wheat harvested on any nonallotment wheat farm in Area B may not exceed the usual wheat acreage determined for the farm or 10 acres, whichever is greater, without incurring a deduction with respect to wheat under the 1940 Agricultural Conservation Program.

C. Request for Allotment for "New" Wheat Farms

The operators of farms on which wheat was not seeded for harvest in any one of the years 1937, 1938, and 1939, but on which wheat will be seeded for harvest in 1940 must request the county committee in writing for a specified wheat acreage allotment under the 1940 program. Such request must be made not later than a date set by the State committee.

Public notice shall be given of such date at least 15 days before the expiration of the period for making request for a wheat acreage allotment for "new" wheat farms.

Sec. 22. GROUPING OF FARMS

Wheat farms shall be considered in two groups with respect to determining wheat acreage allotments. Group 1 shall represent

“regular” wheat farms; that is, farms on which wheat was seeded for harvest in one or more of the years 1937, 1938, and 1939. Group 2 shall represent “new” farms; that is, farms on which wheat will be seeded for harvest in 1940, but on which wheat was not seeded for harvest in any one of the years 1937, 1938, and 1939.

Sec. 23. COUNTY OFFICE INSTRUCTIONS

A. Determination of Usual Acreage

(1) AVERAGE ACREAGE PLANTED PLUS DIVERTED

(a) **1934–38.**—The usual wheat acreage for the farm shall be determined on the basis of (1) the tillable acreage in the farm and (2) the crop rotation practices followed, as indicated by the average acreage seeded to wheat for harvest and diverted from the production of wheat (hereinafter referred to as planted plus diverted acreage) during the period 1934–38, inclusive. The planted plus diverted wheat acreage for such period is entered in table 2, section II, Form SR–301.

If table 2, section II, Form SR–301, has not been executed for any farm, such table shall be executed in accordance with the instructions in section 23, part II, SRB–302. For each group 2 farm enter in line 10, column G, the 1940 wheat acreage allotment requested for the farm by the operator. The requested acreage allotment must be entered for each group 2 farm.

The total planted plus diverted wheat acreage for the 5-year period, 1934–38, will be the sum of the entries in lines 5 through 8, column D, and line 8, column E, and shall be entered in line 1, extended, column E, table 2, Form SR–301. The actual average planted plus diverted acreage for the 5-year period shall be computed by dividing the total planted plus diverted acreage for the period by the number of years for which data are shown and shall be entered in line 2, extended, column E. The actual average planted plus diverted acreage so determined shall be the usual acreage of wheat for the farm, and shall be transferred to line 11, column F, unless it is determined, in accordance with the instructions outlined in (b) below, that such average is not representative of the tillable acreage and the crop rotation practices for the farm for 1940.

(b) **Elimination of years with large or small acreage.**—If the county committee determines that the planted plus diverted acreage for any of the years during the period 1934–38 (a) was abnormally low due to extreme flood or drought, (b) is not typical of the farm for 1940 due to customary crop rotation practices or a change in such practices, (c) was abnormally high due to failure of crops other than wheat, or (d) is not substantiated by records and the committee believes that the actual acreage of wheat seeded for harvest on the farm in such year was substantially different from the acreage reported, such year shall be eliminated in determining the usual acreage of wheat for the farm provided that any year prior to 1938 may also be eliminated if the farm in such year was not identical with the farm as constituted in 1939.

If any year during the period 1934–38 is eliminated in accordance with the above instructions, the planted plus diverted wheat acreage

for such year as shown in lines 5 through 8, column D, or line 8, column E, shall be lined out, but not obscured, using a red pencil. A new total of the planted plus diverted wheat acreage for the remaining years of the period 1934-38 shall be secured and entered in line 3, extended, column E. The average of the remaining years shall be determined by dividing the total in line 3, column E, by the number of years for which acreage was included in such total and shall be entered in line 11, column F, unless all the years during the period 1934-38, inclusive, are eliminated by the committee. In the event all the years during the period of 1934-38, inclusive, are eliminated the committee shall determine the usual acreage of wheat on the basis of tillable acres and crop rotation practices; this usual acreage shall fall within the limits of the average annual acreage of wheat on such farm during the period 1934-38 and the indicated usual acreage described in the next following two sentences. This indicated usual acreage shall be determined by multiplying the acreage of cropland on such farm in 1939 by the ratio of wheat acreage to cropland which was determined, or could have been determined, for this purpose under the regulations pertaining to the establishment of 1939 farm wheat acreage allotments. If for any county or community such ratio does not appear representative of the usual ratio of wheat acreage to cropland for farms on which wheat was seeded for harvest in 1937, 1938, or 1939, the ratio for such county or community shall be determined on a supplementary tabulation by dividing the average annual acreage of wheat seeded for harvest in 1936, 1937, and 1938, in lines 7, 8, and 9, respectively, column B, table 2, by the 1939 cropland on farms on which wheat was seeded for harvest in 1937, 1938, and 1939. If the 1939 acreage of cropland has not been determined, the 1938 acreage of cropland in line 1, column C, section I, Form SR-301, for such farms shall be used in lieu of the 1939 acreage of cropland. The ratio used in determining the usual wheat acreage for farms for which all the years 1934-38 are eliminated shall be entered and encircled in the heading of column E above the word "Total." The usual acreage so determined shall be entered in line 11, column F.

(2) **Adjustment of usual wheat acreage for topography and type of soil.**—If the topography and type of soil described at the bottom of table 2, Form SR-301, varies from the average for the county or community, the usual acreage in line 11, column F, shall be adjusted by the county committee so as to reflect such variation in the topography and type of soil of the cropland in the farm adapted to wheat; provided that such adjustment shall not exceed 25 percent. Enter in line 11, column G, the usual acreage adjusted for topography and type of soil in accordance with this subsection. If no adjustment is made in the usual acreage for topography and type of soil, transfer the entry in line 11, column F, to line 11, column G.

B. Determination of Farm Wheat Yield

(1) **Classification of farms with respect to wheat yields.**—As an aid to committees in determining normal wheat yields under the 1940 program, wheat farms shall be considered in three classifications. The class symbol with respect to wheat yields under the 1940 program shall be entered above column G in the margin at the top of table 2.

Enter the class symbol "I" for each farm for which the letter "R" has been entered in the margin to the left of column A for each year during the period 1930-39, inclusive.

Enter the class symbol "II" for each farm for which either the letter "O" or "R" has been entered in the margin to the left of column A for each year during the period 1930-39, inclusive.

Enter the class symbol "III" for each farm for which the letter "X" or "N" has been entered in the margin to the left of column A for **any year** during the period 1930-39, inclusive, or for which a line has been drawn through columns A, B, and C, indicating that no wheat was seeded on the farm during such year.

(2) **Final wheat yields.**—In counties for which the yield established for the 1940 Agricultural Conservation Program is the same as the yield established for the county under the 1940 Crop Insurance Program, the preliminary yield shall not be determined, in which case no entry shall be made in line 11, column I, Form SR-301. In such counties the final yield established for the farm under the 1940 Crop Insurance Program, as shown in column 30, Form FCI-3, or column 10, Form FCI-4, whichever is applicable, shall be entered in line 11, column J, Form SR-301.

In counties for which the yield established for the 1940 Agricultural Conservation Program is not the same as the yield established under the 1940 Crop Insurance Program and in counties for which a Crop Insurance yield has not been established, the preliminary yield for the farm shall be determined in accordance with the instructions in subsection (3).

(3) **Preliminary wheat yields.**—The county committee, with the assistance of the respective community committee, shall enter in line 11, column I, its preliminary normal yield for the farm for 1940 taking into consideration all available facts including the yield customarily made on the farm, weather conditions, type of soil, drainage, and general fertility of the land.

(a) **Class I farms.**—The yield to be entered in line 11, column I, for class I farms shall be the entry in line 11, column H, unless the county committee determines that an upward adjustment is necessary for trends and abnormal weather conditions. An abnormally low yield for any year will be reflected in the respective line in column C and the committee through their knowledge of local weather conditions during the respective year(s) shall determine whether such low yield(s) resulted because of unfavorable weather conditions. If it is determined that an upward adjustment is necessary, such adjustment shall be made on the basis of the factors outlined above and the adjusted yield entered in line 11, column I. If no adjustment is made, enter in line 11, column I, the entry in column H on the same line.

(b) **Class II farms.**—The yield to be entered in line 11, column I, for class II farms shall be the entry in line 11, column H, unless the county committee determines that an adjustment is necessary so as to result in a yield for the farm which will be comparable with the preliminary yields determined for other farms which are similar upon the basis of the factors outlined above. Where the yield, if any, established for the farm in connection with the 1940 Crop Insurance Program is determined by the county committee to be an accurate reflection of the above factors, such yield shall be entered in line 11, column I.

(c) **Class III farms.**—The county committee shall appraise a normal yield for each class III farm on the basis of all available facts including the yield customarily made on the farm, weather conditions, type of soil, drainage, production practices, and general fertility of the land. Where the yield, if any, established for the farm in connection with the 1940 Crop Insurance Program is determined by the county committee to be an accurate reflection of the foregoing factors, such yield shall be the appraised yield for the farm.

The appraised normal yield for any farm shall be comparable with the yields appraised for other farms in the same community which are similar with respect to the above factors. The appraised yield for the farm shall be entered in line 11, column I.

The final wheat yields for farms in counties in which it is necessary to establish preliminary farm wheat yields on Form SR-301 shall be determined by the State office. The final yield for farms in such counties shall be determined by the State office by making a pro rata adjustment, if necessary, in the preliminary yields recommended by the committees, in order that the weighted average yield for all farms in the county shall conform to the average yield established for the county. Upon receipt of the approved Forms SR-404-W from the State office, however, the county office shall transfer the final yields from column 12, Form SR-404-W, to line 11, column J, table 2, of the respective Forms SR-301.

C. Execution of Form SR-404-W

(1) **Tabulation of data.**—Form SR-404-W shall be used in determining the wheat acreage allotments and normal yields in connection with the 1940 program. In executing Forms SR-404-W farms shall be listed according to the two groups provided in section 22. Enter in the spaces provided on each Form SR-404-W the name of the county and State and the group symbol. Columns 1 through 8 and columns 11, 12, and 16 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number.....	Form SR-301.
2. Name of 1939 operator.....	Item a, Form SR-301.
3. Name of 1940 operator.....	Enter as soon as available if different from the 1939 operator.
4. Cropland.....	Line 1, column C, section I, Form SR-301.
5.	One-half of the entry in line 8, column E, table 2, Form SR-301.
6. 1934-38 average wheat acreage.	Line 2, extended, column E, table 2, Form SR-301 (except for group 2 farms).
7. Usual wheat acreage.....	Line 11, column F, table 2, Form SR-301.
8. Usual wheat acreage adjusted.....	Line 11, column G, table 2, Form SR-301.
11. Preliminary yield.....	Line 11, column I, table 2, Form SR-301 (if FCI county yield and ACP county yield are different).
12. Final yield.....	Line 11, column J, table 2, Form SR-301. (This column shall be executed in the county office only if the FCI county yield and the ACP county yield are the same.)
16. 1937-38 average acreage.....	The sum of the entries in line 8, column D, and line 8, column E, table 2, Form SR-301, divided by 2. (This column shall be executed only in Area B.)

The serial number in column 1 shall be encircled for each farm considered in class I in accordance with instructions in subsection B above, and for such farms the unadjusted yield in line 11, column H, table 2, Form SR-301, shall be entered in column 11, using a red pencil, to the left of the original entry in that column. For such

farms if the preliminary yield is the same as the unadjusted yields, the preliminary yield in column 11 shall be encircled.

For group 2 farms enter the words "Requested allotment" in the heading of column 6, Form SR-404-W. Enter in column 6 for group 2 farms the entry in line 10, column G, table 2, Form SR-301. It is necessary that an entry be made in column 6 for each group 2 farm.

(2) **Summarization of data.**—When the above columns have been tabulated, the entries in each column shall be verified. The number of farms represented in column 1 shall be entered in the space for total in column 2 at the bottom of each page. The total of columns 4 through 8, inclusive, and column 16 in Area B, shall be ascertained and entered in the applicable spaces at the bottom of each page.

A county summary shall be prepared by listing the page totals by groups on another listing sheet. On the county summary the total of each column shall be ascertained for each group and for the county.

For counties in Area B if the county total of column 8, Form SR-404-W, exceeds the county total of column 16, it will be necessary for the county committee to eliminate the excess acreage. Such excess shall be eliminated by making adjustments in the usual acreage for individual farms as shown in column 8, Form SR-404-W. The original entry in column 8 shall be lined out, but not obscured, and the adjusted entry shall be made in the left side of column 8. If it is necessary to adjust the original entries in column 8 so as not to exceed the maximum limit of usual acreage for farms in Area B, the adjusted entry must not vary by more than 25 percent from the usual wheat acreage for the respective farm as shown in column 7.

(3) **Incompleteness reserve for group 2 farms.**—The county committee shall review the data tabulated on Forms SR-404-W for group 2 farms. On the basis of such data and their knowledge of the county the committee shall estimate the incompleteness of group 2 farms. This incompleteness reserve shall be estimated in terms of the usual wheat acreage adjusted for topography and type of soil and shall represent the additional group 2 farms if any, in the county not included on Forms SR-404-W.

The county committee's certification of the incompleteness of group 2 farms shall be substantially as follows:

CERTIFICATION OF INCOMPLETENESS OF GROUP 2 WHEAT FARMS

We, the county committee of _____ County, estimate that _____ acres fully represent the total of the usual wheat acreage adjusted for group 2 farms not listed on Forms SR-404-W.

(Date)

(Signatures of county committeemen)

The above certification shall be transmitted to the State office along with Forms SR-404-W for the county.

D. Transmittal of Forms SR-404-W to the State Office

When Form SR-404-W has been executed through column 8 (and column 16 in Area B), each member of the county committee shall enter his signature and the date in the applicable space at the top of each listing sheet. Such forms along with the county summary should be transmitted to the State office not later than June 15, 1939. In transmitting Forms SR-404-W the carbon and the duplicate shall not be detached.

E. Preparation of Form SR-411-WA or Form SR-411-WB

When Forms SR-404-W have been approved by the State office, the Notice of 1940 Wheat Acreage Allotment and Normal Yield shall be prepared for each farm listed on Form SR-404-W. Form SR-411-WA shall be used for farms in Area A, while Form SR-411-WB shall be used in Area B. In preparing Form SR-411-WA or Form SR-411-WB enter in the applicable spaces the name of the county, the State and county code number, and the farm serial number. The name of the 1939 operator shall be entered from column 2, Form SR-404-W. The acreage of cropland shall be entered from column 4. The wheat acreage allotment shall be entered from column 9 or 10, whichever is applicable, and the normal yield shall be entered from column 12 or 14, whichever is applicable.

In Area B the usual wheat acreage shall be entered in the space provided in the third paragraph of Form SR-411-WB from column 8, Form SR-404-W.

The date shall be entered in the applicable space and the notice shall be signed by the chairman of the county agricultural conservation committee.

A copy of Form SR-411-WN shall be prepared as follows: Enter the date, and the name and address of the chairman of the county agricultural conservation association in the applicable spaces on the front of Form SR-411-WN. The name and address of the chairman of the agricultural conservation association shall also be entered on the back of Form SR-411-WN so that such form may be returned to the county office through the mail by the operator.

The notice of the wheat acreage allotment, Form SR-411-WA or Form SR-411-WB, and Form SR-411-WN shall be enclosed in an envelope, properly addressed and mailed to the operator of the farm.

F. Final Date for Nonallotment Farms

If a wheat acreage allotment is determined for any farm and the operator desires to have the farm considered as a nonallotment wheat farm under the 1940 program, Form SR-411-WN must be received in the county office not later than February 20, 1940.

In accordance with instruction issued by the State office, the county office shall transmit to the State office a list of the serial numbers of farms for which the operators have requested, within the time limit set forth above, to have considered as nonallotment wheat farms under the 1940 program.

G. Determination of Final Allotments for Group 2 Farms

As soon as performance has been checked on each allotment farm in group 2, the 1940 measured acreage of wheat shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. The final farm acreage allotment, for allotment farms in group 2, shall be entered in column 9 or 10, whichever is applicable, Form SR-404-W, in accordance with the instructions contained in section 99 hereof.

H. Execution of Table 2, Form SR-301

Data shall be entered in table 2, Form SR-301, in accordance with the following instructions for each farm for which a usual wheat acreage or a wheat acreage allotment was established under the 1940 Agricultural Conservation Program.

(1) **Kind of record.**—A symbol shall be entered in the margin to the left of column A, line 11, describing the kind of record from which the 1940 production, acreage, and yield data are secured.

(a) The letter "R" shall be used if the yield in column C is computed on the basis of reliable records. **Reliable records** are A. A. A. measurements of acreage and authentic elevator, sales, or thrashing receipts for production. The records for production, if furnished by the operator, shall be carefully examined by the county committee, and if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used if the yield in column C is computed on the basis of A. A. A. measurements of acreage but for which the production is reported by the producer and is not substantiated by reliable records.

(c) The letter "X" shall be used if the yield in column C is computed on the basis of acreage reported by the operator and is not supported by reliable records.

If wheat was not planted on the farm in 1940 the spaces in line 11, columns A, B, and C, shall be lined out.

(2) **Line 7—1940.**—Enter in column B the 1940 acreage of wheat from the 1940 performance report as soon as available. Enter in column A the 1940 production furnished by the operator when performance is checked which may be adjusted by the county committee, if necessary, in order to reflect the true yield for the farm in 1940. The 1940 production and yield in columns A and C, respectively, may be adjusted later if reliable records are submitted by the operator, in which case the symbol entered in the margin to the left of column A shall be changed from "O" to "R."

Sec. 24. STATE OFFICE INSTRUCTIONS

A. Checking of Form SR-301 and Form SR-404-W

(1) **Field auditors.**—Inasmuch as Forms SR-301 will not be transmitted to the State office with the listing sheets, Forms SR-404-W, a field auditor from the State office should visit each county office and check the execution of table 2, Form SR-301, and the tabulation of columns 1 through 8 and column 16 in Area B of Form SR-404-W, for not less than 5 percent of the wheat farms in the county or 50 farms, whichever is greater. The field auditor shall follow the instructions in section 23, part II, SRB-302, in checking

the execution of table 2 and the instructions in section 23 of this bulletin in checking the tabulation of data on Forms SR-404-W. If it is found that table 2, Form SR-301, has been incorrectly executed for any farm or if any errors are found in the tabulation of data on Forms SR-404-W, the field auditor shall have the corrections made and supervise the county office in rechecking all such forms for the county.

(2) **Checking of Form SR-404-W in State office.**—When Form SR-404-W has been received the State office shall determine that the entry in column 8 for each farm does not vary from the entry in column 7 for the respective farm by more than 25 percent; that is, if the entry in column 8 is less than the entry in column 7 the State office shall determine that the entry in column 8 is not less than 75 percent of the entry in column 7; and similarly if the entry in column 8 exceeds the entry in column 7, the State office shall determine that the entry in column 8 does not exceed 125 percent of the entry in column 7. If the entry in column 8 varies more than 25 percent from the entry in column 7, the entry in column 8 shall be lined out, but not obscured, and 75 percent of the entry in column 7 or 125 percent of the entry in column 7, as the case may be, shall be entered directly above the original entry in the same space.

The State office shall determine that an entry has been made in columns 1, 2, 4, 6, 7, and 8 for each farm listed on Form SR-404-W.

The State office shall determine that the total number of farms entered in the space for the total of column 2 is correct, and that the page totals of columns 4 through 8, inclusive, and column 16 in Area B, are correct. If the page total of any column is incorrect, the original entry shall be lined out, but not obscured, and the correct entry made in the same space. The State office shall also determine that the county summary has been prepared in accordance with the instructions in section 23 C (2) and that each entry on the county summary is correct.

In Area B the State office shall determine that the county total of column 8 does not exceed the county total of column 16. If the county total of column 8 exceeds the above maximum limit, Forms SR-404-W shall be returned to the county office with instructions to eliminate such excess in accordance with the provisions of section 23 C (2).

B. Determination of 1940 Acreage Allotments

(1) ANALYSIS

(a) **Description of entries on Form SR-404-WA.**—The numbers to the left of column B indicate the column numbers on Form SR-404-W. Enter in the respective lines in column B the total of such columns for group 1 farms.

(i) Enter in line 1, column A, the total number of wheat farms in the county. In strictly wheat counties this entry may be determined by dividing the number of farms listed in column 1, Form SR-404-W, by the percentage sign-up under the 1939 program.

(ii) Enter in line 2, column A, the acreage of cropland on wheat farms in the county. In strictly wheat counties this entry may be determined by dividing the total acreage of cropland in column 5 or 6, Form SR-404-W, by the percentage sign-up under the 1939 program.

(iii) Enter in line 3, column A, the 1938 wheat acreage from the tabulation received from the Southern Division.

(iv) Enter in line 5, column A, the total of the usual wheat acreage from column 15, Form SR-204-W.

(v) Enter in line 6, column A, the total usual wheat acreage adjusted from column 16, Form SR-204-W.

(vi) Enter in line 8, column A, the number of group 2 farms.

Enter in line 8, column B, the usual acreage adjusted for all group 2 farms. This entry will be the total of column 8, Form SR-404-W, for group 2 farms plus the reserve of usual acreage for group 2 farms incompleteness.

(vii) Enter in line 9, column A, the county wheat allotment less the allotment reserve for all group 2 farms.

(viii) Enter in line 9, column B, the allotment reserve for all group 2 farms. This reserve must not exceed 3 percent of the county wheat allotment to be entered in line 9, column C.

(ix) Enter in line 10, column A, the figure in line 9, column A, times the percentage completeness for group 1 farms in line 8, column C.

(x) Enter in line 10, column B, the acreage approved for group 2 farms listed on Form SR-404-W based on the percentage completeness of such farms.

(xi) Enter in line 11, column A, the factor determined by dividing the entry in line 10, column A, by the entry in line 6, column B, but not in excess of 0.8500.

(xii) Enter in line 11, column B, the factor determined by dividing the entry in line 10, column B, by the usual acreage adjusted for all group 2 farms as shown in line 8, column B.

(xiii) Enter in line 12, column A, the sum of the final allotments in column 9 or 10, Form SR-404-W, for group 1 farms.

(xiv) Enter in line 12, column B, the sum of the final allotments in column 9 or 10, Form SR-404-W, for group 2 farms.

(xv) Enter in line 13 (a), column A, the acreage determined by subtracting the entry in line 10, column A, from the entry in line 9, column A.

(xvi) Enter in line 13 (a), column B, the acreage determined by subtracting the entry in line 10, column B, from the entry in line 9, column B.

(xvii) Enter in line 13 (b), column A, the acreage determined by subtracting the entry in line 12, column A, from the entry in line 10, column A.

(xviii) Enter in line 13 (b), column B, the acreage determined by subtracting the entry in line 12, column B, from the entry in line 10, column B.

(xix) Enter in line 14, column C, the weighted average of the preliminary yields in column 11, Form SR-404-W.

(xx) Enter in line 15, column C, the production reserve established in accordance with section 24 C, part II, SRB-402.

(xxi) Enter in line 16, column C, the yield adjustment factor computed in accordance with section 24 C, part II, SRB-402.

(xxii) Enter in line 17, column C, the weighted average of the final yields in column 12 or 14, Form SR-404-W. Enter in line 17, to the left of column A, the normal yield for the county.

No entries shall be made in lines 14, 15, 16, and 17, column C, if the 1940 ACP yield and the 1940 FCI yield for the county are identical.

Column C shall be executed as indicated in the heading.

(b) **General.**—The percentage completeness of group 1 farms should be determined on the basis of the entries in column C. In stable wheat counties the indications based on the number of farms, the acreage of cropland, and the 1938 acreage should be fairly reliable in determining the percentage completeness for group 1 farms. It may be necessary to adjust the acreage of cropland on Forms SR-404-W for overstatement if such data include nonmeasured acreage. It will be necessary to adjust the 1938 wheat acreage on Forms SR-404-W for overstatement. The overstatement ratios of measured to reported cropland for farms participating in the 1936 and 1937 programs should be used for this purpose. The adjusted acreage of cropland should be entered in line 2 to the left of column A, Form

SR-404-WA, while the adjusted 1938 wheat acreage should be entered in line 3 to the left of column A, and should be used in determining the percentage completeness indications in column C.

The State committee shall determine, on the basis of the data for group 2 farms listed on Forms SR-404-W and the county committee's estimate of incompleteness for such farms, the amount of the county wheat acreage allotment which shall be set aside for all group 2 farms in the county, except that such reserve shall not exceed 3 per cent of the county wheat acreage allotment. In making this determination consideration should be given to the requirements for "new" wheat farms under the 1939 program as well as the crop rotation practices followed in the county.

Form SR-404-WA shall be signed by the statistical assistant and the administrative officer in charge, and the dates of their signatures shall be entered in the applicable space. One copy shall be transmitted to the Southern Division.

All entries to be made in column 9 or 10 shall be expressed to the nearest tenth of an acre; five-hundredths of an acre shall be dropped and more than five-hundredths shall be considered a whole tenth.

(2) Determination of Allotments

(a) **Group 1 farms.**—Column 9 for farms in group 1 shall be executed in accordance with the following instructions:

Column 9.—Divide the acreage approved for apportionment to group 1 farms by the total of column 8 for all group 1 farms in the county and enter the resulting ratio (but not in excess of 0.8500), carried four places beyond the decimal point, in the heading of column 9 on each page of Form SR-404-W for group 1 farms. Enter in column 9 for each farm the acreage obtained by multiplying the entry in column 8 for the respective farm by the factor in the heading of column 9.

If the county total of column 9 for all group 1 farms does not exceed the acreage approved for apportionment for such farms, the wheat acreage allotments in column 9 for all group 1 farms in the county may be approved as final in which case the word "Indicated" in the heading of column 9 shall be lined out and the word "Final" shall be entered directly above.

If the county total of column 9 for all group 1 farms exceeds the acreage approved for apportionment for such farms, it will be necessary to recheck the data used in determining the apportionment factor entered in the heading of column 9. If the apportionment factor was incorrectly determined or errors were made in applying it, the correct factor shall be computed and entered in the heading of column 10, in which case the entry in column 8 shall be multiplied by the factor in the heading of column 10 to determine the final wheat acreage allotments for group 1 farms which shall be entered on the respective line in column 10. If the factor in the heading of column 9 was correctly determined and applied and the difference between the county total of column 9 and the acreage approved for apportionment for such farms is due to the rounding of fractional acreages, such difference shall be eliminated by adjusting the larger acreage allotments in column 9 except that no acreage allotment shall be adjusted more than one acre.

(b) **Group 2 farms.**—Column 9 for farms in group 2 shall be executed in accordance with the following instructions:

Column 9.—Divide the acreage approved for apportionment to group 2 farms by the total of column 8 for all group 2 farms in the county plus the usual acreage incompleteness for such farms not listed on Forms SR-404-W, and enter the resulting ratio (but not in excess of the ratio in the heading of column 9 for group 1 farms), carried four places beyond the decimal point, in the heading of column 9 on each page of Form SR-404-W for group 2 farms. Enter in column 9 for each farm the acreage obtained by multiplying the entry in column 8 for the respective farm by the factor in the heading of column 9, but such acreage shall not exceed the entry in column 6.

If the county total of column 9 for all group 2 farms does not exceed the product of the group 2 farm apportionment factor times the total of column 8 for such farms listed on Form SR-404-W, the wheat acreage allotments in column 9 for all group 2 farms in the county may be approved as final in which case the word "Indicated" in the heading of column 9 shall be lined out and the word "Final" entered directly above.

If the county total of column 9 for group 2 farms exceeds the product of the group 2 farm apportionment factor times the total of column 8 for such farms listed on Form SR-404-W, the determination and application of the apportionment factor for group 2 farms shall be verified. If the apportionment factor for group 2 farms was incorrectly determined or applied, the correct factor shall be entered in the heading of column 10 in which case the entry in column 8 for each group 2 farm shall be multiplied by the factor in the heading of column 10 and the final acreage allotment for each farm entered in the respective line in column 10. If the excess of the county total of column 9 over the product of group 2 farm apportionment factor times the total of column 8 for such farms listed on Form SR-404-W is due to the rounding of fractional acreages, however, such excess shall be eliminated by making adjustments in the larger acreage allotments in column 9 except that such adjustment for any farm shall not exceed one acre.

The acreage, if any, by which the county total of column 9 or 10 for group 2 farms is less than the acreage approved for apportionment for all group 2 farms in the county, may be included in the county reserve for determining allotments for any late group 2 work sheet farms in the county.

C. Determination of 1940 Wheat Yields

(1) COUNTIES FOR WHICH THE 1940 AGRICULTURAL CONSERVATION PROGRAM YIELD IS THE SAME AS THE YIELD ESTABLISHED UNDER THE 1940 CROP INSURANCE PROGRAM

In counties in which the yield established with respect to the 1940 Agricultural Conservation Program is the same as the yield established for the county under the 1940 Federal Crop Insurance Program, the State Office shall determine that the final yield in column 12 for each farm is the final yield established for the farm with respect to the 1940 Crop Insurance Program as shown in column 30, Form FCI-3, or column 10, Form FCI-4, whichever is applicable.

If the entry in column 12 for any farm does not agree with the

final yield established for the farm with respect to the 1940 Crop Insurance Program as shown in column 30, Form FCI-3, or column 10, Form FCI-4, whichever is applicable, the entry in column 12 shall be lined out, but not obscured, and the correct entry shall be made in the same space.

- (2) COUNTIES FOR WHICH THE 1940 AGRICULTURAL CONSERVATION PROGRAM YIELD IS NOT THE SAME AS THE YIELD ESTABLISHED UNDER THE 1940 CROP INSURANCE PROGRAM, INCLUDING COUNTIES FOR WHICH A CROP INSURANCE YIELD HAS NOT BEEN ESTABLISHED

(a) **Weighted average of column 11.**—The State office shall determine whether the production figure rounded to the nearest pound shall be entered in column 13 for each farm or whether a cumulative total of such production for each page (without making the entry for each line) shall be obtained and entered in the box below the line for total at the bottom of column 11. The production for each farm will be determined by multiplying the yield shown in column 11 by the final acreage allotment for the respective farm as shown in column 9 or column 10. The county total production shall be obtained by summarizing the page totals and shall be entered below the subtotal in the box at the bottom of column 11 on the last page. A county subtotal of production shall be ascertained for the farms for which the entry in column 11 has been encircled. Such county subtotal of production shall be entered and encircled in the margin at the bottom of column 11 below the county total production on the last page. The weighted average of column 11 shall be determined by dividing the county total production by the total of the final wheat acreage allotments in column 9 or 10.

If the weighted average of the preliminary yields does not exceed the county average yield and is not more than one-tenth of one bushel less than the county average yield, the yields in column 11 shall be approved as final; in which case the amount, if any, by which such average yield is less than the normal yield multiplied by the total of the final acreage allotments in column 9 or 10 shall constitute a county production reserve for use in the correction of errors. If the weighted average of the preliminary yields shown in column 11, Form SR-404-W, exceeds the county yield or is more than one-tenth of one bushel less than the county average yield, it will be necessary to make a pro rata adjustment of all yields in column 11 except those for Class I farms for which the entry in column 11 is encircled.

If the weighted average of the preliminary yields does not come within the above mentioned limits, a county yield adjustment factor shall be obtained as follows:

(i) Deduct the encircled county subtotal of production from the county total production.

(ii) A county production reserve shall be determined by the State office with the approval of the State committee. Such reserve shall not be greater than one-tenth of a bushel times the total of the final acreage allotments in column 9 or 10. Deduct the sum of (1) the county production reserve and (2) the encircled county subtotal production from the product obtained by multiplying the total of the final acreage allotments in column 9 or 10 by the 1939 county normal yield.

(iii) Compute the county yield adjustment factor by dividing item (ii) by item (i) and enter the result (carried at least four places beyond the decimal point) in the heading of column 12.

Enter in column 12 the encircled yields, if any, shown in column 11.

For all other farms enter in column 12 the yield (rounded to the nearest tenth of a bushel) obtained by multiplying the yield in column 11 by the county yield adjustment factor; but no yield will be entered less than the yield, if any, in the left side of column 11.

The weighted average of the yields entered in column 12 shall be determined in accordance with the above instructions for determining the weighted average of the yields in column 11. If the weighted average of the yields in column 12 exceeds the average yield established for the county, which may occur if the county production reserve deducted in computing the county yield adjustment factor as outlined above was insufficient or if the yield adjustment factor was not correctly determined, it will be necessary to apply a second yield adjustment factor sufficient to result in a weighted average yield which does not exceed the average yield for the county, and to provide a production reserve for the correction of errors but not in excess of the maximum allowable. If a second yield adjustment factor is necessary, the final yield shall be entered in column 14 in which case the words, "Final yield," shall be entered in the heading of column 14 for each page of the listing sheet.

D. Transmittal of Form SR-404-W to County Offices

When the final wheat acreage allotments and yields for individual farms have been approved by the State office, the county office copy of Form SR-404-W shall be detached from the original copy and shall be returned to the county office with instructions to prepare Form SR-411-WA or Form SR-411-WB, whichever is applicable, and notify farm operators of the 1940 wheat acreage allotment and yield for their farm(s) in accordance with the instructions in section 23 E.

Part III A.—FLUE-CURED TOBACCO

Sec. 31a. GENERAL

Instructions for determining farm acreage allotments and normal yields are contained in Form 40-Tob-8, "Procedure for the Determination of Flue-cured Tobacco Acreage Allotments for 1940."

The final approved farm acreage allotments and normal yields shown on Form 40-Tob-10 shall be transferred to columns 10 and 12, respectively, Form SR-404-G, as provided in sections 93 and 95 hereof.

Sec. 32a. EXECUTION OF TABLE 3, FORM SR-301

(1) Kind of Record

A symbol shall be entered in the margin to the left of line 7, column A, describing the kind of record from which the 1940 production and acreage are secured.

The letter "R" shall be used if both the 1940 production and acreage are based on **reliable records**. **Reliable records** are Agricultural Adjustment Administration records of measurements for acreage and marketing quota records of marketings if marketing quotas are in effect in 1940, authentic warehouse bills, or other records of production acceptable to the county committee.

The letter "O" shall be used if the acreage is measured in 1940 but the production is not supported by reliable records.

The letter "X" shall be used only if the acreage is reported by the operator. If the production for such a farm is obtained from reliable records, it shall be designated by entering the letter "A" immediately to the left of the production in column A.

(2) Computation of Diverted Acreage for 1938 and 1939

Enter immediately above "1938" in line 5 the 1938 base or usual acreage from the appropriate column 24 through 29 of Form SR-204-T used in determining 1938 acreage allotments.

Enter immediately above "1939" in line 6 the 1939 base or usual acreage. If the 1938 and 1939 allotments were the same, the usual acreage for 1939 shall be the same as the usual acreage for 1938. If the 1939 allotment was different from the 1938, the base or usual acreage for 1939 shall be determined in accordance with the following table:

<i>Size of 1939 allotment</i>	<i>1939 base or usual acreage</i>
3.0 acres or less	Allotment divided by 90%.
3.1 acres	3.5 acres.
3.2 acres	3.8 acres.
3.3 acres	4.2 acres.
3.4 acres	4.6 acres.
3.5 acres	4.9 acres.
3.6 acres	5.1 acres.
Over 3.6 acres	Allotment divided by 70%.

Enter the 1938 and 1939 diverted acreage in column D, lines 5 and 6, respectively. The diverted acreage for each year shall be obtained by subtracting the acreage in column B from the usual acreage shown on the same line; provided that, the diverted acreage to be entered shall not be in excess of maximum diversion computed for the farm as follows or if the county committee determines that 30 percent of the usual acreage is a more equitable limit for maximum diversion the diverted acreage for either year shall not be in excess of 30 percent of the usual acreage for such year:

<i>Usual acreage</i>	<i>Maximum diversion</i>
3.4 acres or less-----	10% of usual acreage
3.5 acres-----	0.4 acre
3.6 to 3.9 acres-----	0.6 acre
4.0 to 4.3 acres-----	0.9 acre
4.4 to 4.7 acres-----	1.2 acres
4.8 to 5.0 acres-----	1.4 acres
5.1 acres or over-----	30% of usual acreage

(3) Line 12

Enter in column A the total 1935-39 production which will be the total of the entries in lines 2 through 6, column A. Enter in column B the total 1935-39 harvested acreage which will be the total of the entries in lines 2 through 6, column B. Enter in column C the yield obtained by dividing the total production in column A by the total acreage in column B. Enter in line 12, extended, column D, the total diverted acreage for the years 1935-39 which will be the total of the entries in lines 2 through 6, column D. Enter in line 12, extended, column F, the total 1935-39 harvested plus diverted acreage which will be the sum of the entries in columns B and D, line 12.

(4) Line 7, 1940

Enter the 1940 acreage of tobacco in column B from the 1940 performance report as soon as available. If marketing quotas are in effect for 1940, the 1940 production shall be entered in column A from marketing quota records. If marketing quotas are not in effect, operators should be requested to furnish the county committee records of their 1940 sales as soon as possible after the marketing season is completed, and the reported 1940 production, if not supported by reliable records shall be adjusted by the county committee if necessary, and shall be entered in column A as soon as records of production have been furnished. Enter in column C the yield obtained by dividing the production in column A by the acreage in column B. Enter in column F the 1940 farm normal yield from Form 40-Tob-10.

Part III B.—BURLEY TOBACCO

Sec. 31b. GENERAL

Farm Burley tobacco acreage allotments and normal yields under the 1940 Agricultural Conservation Program shall be the acreage allotments and normal yields determined in connection with the determination of preliminary farm marketing quotas for 1940. The instructions for determining farm acreage allotments, normal yields, and preliminary marketing quotas are contained in Form 40—Tob.—12, "Procedure for the Determination of Burley Tobacco Acreage Allotments for 1940."

The final approved farm acreage allotments and normal yields shown on Form 40—Tob.—14 shall be transferred to columns 10 and 12, respectively, Form SR-404-G, as provided in sections 93 and 95 hereof.

Sec. 32b. EXECUTION OF TABLE 3, FORM SR-301

(1) Kind of Record

A symbol shall be entered in the margin to the left in line 7, column A, describing the kind of record from which the 1940 production and acreage are secured.

The letter "R" shall be used if both the acreage and production are based on **reliable records**. Reliable records are Agricultural Adjustment Administration records of measurements for acreage and marketing quota records of production if marketing quotas are in effect for 1940, authentic warehouse bills or other records of production acceptable to the county committee.

The letter "O" shall be used, if the acreage is measured in 1940 but the production is not supported by reliable records.

The letter "X" shall be used only if the acreage is reported by the operator. If the production for such a farm is obtained from reliable records, it shall be designated by entering the letter "A" immediately to the left of the production in **column A**.

(2) Computation of Diverted Acreage for 1938 and 1939

Enter immediately above "1938" in line 5 the 1938 base or usual acreage from the appropriate column of Form SR-204-TB used in determining 1938 acreage allotments.

Enter immediately above "1939" in line 6 the 1939 base or usual acreage. The base or usual acreage for 1939 shall be determined in accordance with the following table:

<i>Size of allotment</i>	<i>1939 base or usual acreage</i>
2.1 acres or less.....	125 percent of allotment.
2.2 acres.....	2.9 acres.
2.3 acres.....	3.1 acres.
2.4 acres.....	3.3 acres.
2.5 acres.....	3.7 acres.
2.6 acres and over.....	150 percent of allotment.

Enter the 1938 and 1939 diverted acreages in column D, lines 5 and 6, respectively. The diverted acreage for each year shall be obtained by subtracting the acreage in column B from the usual acreage; provided that, the diverted acreage to be entered shall not be in excess of the maximum diversion obtained by subtracting the allotment for the farm from the usual acreage.

(3) Line 12

Enter in column A the total 1935-39 production which will be the total of the entries in lines 2 through 6, column A. Enter in column B the total 1935-39 harvested acreage which will be the total of the entries in lines 2 through 6, column B. Enter in column C the yield derived by dividing the total production in column A by the total acreage in column B.

(4) Line 7-1940

Enter the 1940 acreage of tobacco in column B from the 1940 performance report, as soon as available. If marketing quotas are in effect in 1940, the 1940 production shall be entered in column A from marketing quota records. If marketing quotas are not in effect, operators should be requested to furnish the county committee records of their 1940 sales, as soon as possible after the marketing season is completed and the reported 1940 production, if not supported by reliable records, shall be adjusted by the county committee, if necessary, and shall be entered in column A as soon as records of production have been furnished. Enter in column C the yield obtained by dividing the production in column A by the acreage in column B. Enter in column F the 1940 farm normal yield from the applicable Form 40—Tobacco.

Part III C.—TYPE 62 TOBACCO

Sec. 31c. ELIGIBLE FARMS

A Type 62 tobacco acreage allotment will be determined for each farm on which Type 62 tobacco was produced in any of the years 1935 to 1939, inclusive, and also for farms on which Type 62 tobacco will be produced in 1940 for the first time since 1934.

Sec. 32c. DETERMINATION OF ACREAGE ALLOTMENTS

The procedure outlined below shall be followed in determining Type 62 tobacco acreage allotments for individual farms. Data for farms will be tabulated in two separate groups; namely, group 1, which will include data for all farms on which Type 62 tobacco was produced in any of the years 1935 to 1939, inclusive, and group 2, which will include data for all farms on which Type 62 tobacco will be produced in 1940 for the first time since 1934.

Forms SR-404-P shall be designated as Form SR-404-T62, "Listing Sheet for 1940 Farm Type 62 Tobacco Acreage Allotments," and shall be used for tabulating data for 1940 Type 62 tobacco acreage allotments.

A. Group 1 Farms

Allotments for group 1 farms shall be determined first. Enter in the spaces provided on each Form SR-404-T62 the page number, the name of the county and State, and the group number (1). Columns 1 through 10 shall be filled out in accordance with the following instructions:

Column number and heading ¹	Source of information
1. 1939 serial number.....	Form SR-301.
2. 1940 serial number.....	Form SR-301, if renumbered in 1940.
3. Name of operator.....	Form SR-301.
4. 1938 acreage.....	Line 9, column B, table 2, Form SR-301.
5. 1939 acreage.....	Line 10, column B, table 2, Form SR-301.
6. 1939 acreage allotment.....	Form SR-204-T-62.
7. Preliminary 1940 allotment.....	See instructions below.
8 and 9.....	Leave blank.
10. Final 1940 allotment.....	See instructions below.

¹ Column headings on each page of the tabulation should be changed as indicated.

Column 7. Preliminary 1940 acreage allotment.—The county committee with the assistance of other local committees, shall recommend and enter in column 7 the 1940 Type 62 tobacco acreage allotment for the farm on the basis of the past acreage of tobacco, with due allowance for land, labor, and equipment available for the production of tobacco, crop rotation practices, the soil and other physical

factors affecting the production of Type 62 tobacco, drought, flood, hail, and other abnormal weather conditions, and plant-bed and other diseases. In no case should the recommended 1940 allotment vary more than 25 percent from the 1939 allotment established for the farm. The sum of the upward adjustments for group 1 farms in the county must not be in excess of the downward adjustments for such farms.

Column 10. Final 1940 acreage allotment.—Column 10 will be used only in case it is necessary for adjustments to be made from the recommended acreage allotments entered in column 7.

As soon as the acreage tabulation for group 1 farms has been completed and approved by the county committee it should be transmitted to the State office for approval by the State committee if found to be correct. As soon as the county committee has received the approval of the allotments by the State committee, each operator should be notified of the 1940 Type 62 tobacco acreage allotment determined for his farm in accordance with the instructions contained in section 104 hereof.

B. Group 2 Farms

Operators of group 2 farms must advise the county committee prior to February 1, 1940, that Type 62 tobacco will be produced thereon in 1940 for the first time since 1934.

Data with respect to group 2 farms will be tabulated on Form SR-404-P as indicated above. Enter in the spaces provided on each page the page number, the name of the county and State and the group number (2). Data for group 2 farms shall be tabulated in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number.....	Form SR-301.
2. 1940 serial number.....	Form SR-301, if renumbered in 1940.
3. Name of operator.....	Form SR-301.
4. 1939 tilled acreage ¹	Line 1, column D, section I, Form SR-301.
5. Intended 1940 acreage of Type 62 tobacco. ¹	As reported by operator.
6. Recommended 1939 acreage allotment. ¹	As recommended by community committee but not in excess of column 5.
7. Recommended 1939 acreage allotment. ¹	As recommended by county committee but not in excess of column 5.
8. Approved 1939 allotment.....	This column will be used only if adjustments are required from the recommended allotments entered in column 7.

¹ Column headings on each page of the tabulation should be changed as indicated.

In recommending acreage allotments for group 2 farms community and county committeemen shall base their recommendations on the tobacco-producing experience of the farm operator, land, labor, and equipment available for the production of Type 62 tobacco, crop-rotation practices, and the soil and other physical factors affecting the production of Type 62 tobacco. They should take into consideration allotments determined for similar farms in group 1, and in

no case should they recommend an acreage allotment in excess of 75 percent of the allotments determined for similar farms in group 1.

As soon as the acreage tabulation for group 2 farms has been completed and approved by the county committee, it should be transmitted to the State office for analysis. After the county committee has received approval of the allotments by the State committee, each operator should be notified of the 1940 Type 62 tobacco acreage allotment approved for his farm in accordance with the instructions contained in section 104 hereof.

C. Determination of Final Acreage Allotments for Group 2 Farms

As soon as performance has been checked on each group 2 farm the 1940 measured acreage of Type 62 tobacco shall be compared with the acreage allotment for the farm, and if the measured acreage is less than the allotment the allotment shall be reduced to the measured acreage. The final farm acreage allotments for group 2 farms shall be entered in column 10 after performance has been checked and after columns 9 and 10, Form SR-404-G, have been executed in accordance with the instructions in section 99 hereof, and shall be the final farm acreage allotments as entered in column 10, Form SR-404-G.

Sec. 33c. DETERMINATION OF NORMAL YIELDS

After the acreage allotments for group 1 and group 2 farms have been approved by the State committee and have been entered in column 10, Form SR-404-G, in accordance with the instructions in section 95, normal yields shall be determined in accordance with the following procedure:

The county committee, with the assistance of other local committees, shall enter in line 11, column I, table 2, Form SR-301, the preliminary yield on the basis of the yields of Type 62 tobacco made on the farm in the five years 1935-39 which it determines may reasonably be expected from the land devoted to the production of Type 62 tobacco in 1940, with due consideration for type of soil, production practices, general fertility of the land, and the yield of Type 62 tobacco customarily made on the farm, as indicated by the yield shown in column C for any year(s).

After preliminary yields have been recommended for all farms, the preliminary yields in line 11, column E, table 2, Form SR-301, shall be entered in column 11, Form SR-404-G. When the county office has completely and carefully checked the entry in column 11, Form SR-404-G, for each farm receiving a 1940 Type 62 tobacco acreage allotment, the Forms SR-301 and SR-404-G shall be transmitted to the State office as provided in section 95.

The final Type 62 tobacco yields for all farms will be determined by the State office by making a pro rata adjustment, if necessary, in the preliminary yields of the committee, in order that the weighted average yield for all farms in the county shall conform to the county average yield. Upon receipt of the approved yields on Forms SR-404-G and SR-301 from the State office, the final approved yields in column 12 shall be entered in line 11, column F, table 2, of the farm work sheets and operators shall be notified of the 1940 normal yields for their farms on Form SR-436 in accordance with the instructions in section 97 hereof.

Sec. 34c. STATE OFFICE INSTRUCTIONS

Forms SR-404-T62 shall be checked in the State office as indicated below and in the event an error is found the incorrect entry shall be deleted (but not erased) and the correct entry inserted, using a red pencil.

A. Group 1 Farm Allotments

In order to determine that individual farm acreage allotments have been correctly determined, the State office shall check each recommended acreage allotment to see that it does not vary more than 25 percent from the 1939 acreage allotment established for the farm and shall also check to determine that the sum of the upward adjustments from 1939 allotments does not exceed the sum of the downward adjustments.

B. Group 2 Farm Allotments

The State office should check each entry in column 7 and if it is in excess of the entry in column 5, it must be corrected. The State office should also check to determine that each entry for group 2 farms is correct. The State committee should review the county totals of the indicated allotments as well as the data for individual farms. If it is found that the county committee recommendations in any county have not been made on an equitable basis as compared with county committee recommendations in other counties, such committee should be instructed to review its recommendations of acreage allotments. After all corrections, if any, have been made a State summary should be prepared and the State committee should recommend to the Director of the Southern Division the total allotments for group 2 farms in the State.

C. Normal Yields

The State office shall review each preliminary yield in line 11, column I, table 2, Form SR-301, and shall check each such yield against the respective entry in column 11, Form SR-404-G. Final yields shall be determined as follows:

Enter in the box below column 11, the page totals of the extensions obtained by multiplying the final Type 62 allotments in column 10 by the preliminary yields in column 11. A county summary of such page totals shall be obtained. If the weighted average of the yields in column 11 does not exceed and is not more than 10 pounds less than the county average yield, the yields in column 11 shall be approved as final; in which case the amount, if any, by which such weighted average yield is less than the county normal yield multiplied by the total of the final allotments in column 10, shall constitute a county production reserve for the correction of errors.

If the weighted average of the preliminary yields in column 11, Form SR-404-G, exceeds or is more than 10 pounds less than the county average yield, it will be necessary to make a pro rata adjustment of all yields in column 11 and a county yield adjustment factor shall be obtained as follows:

(a) A county production reserve shall be determined by the State office. Such reserve shall be the amount which it is estimated is sufficient to provide for the correction of errors, which generally will be approximately one pound times the

total of the final allotments in column 10. Deduct the county production reserve from the product obtained by multiplying the total of the final allotments in column 10 by the 1940 county normal yield.

(b) Compute the county yield adjustment factor by dividing item (a) by the county total of the extension totals entered in the box below column 11, Form SR-404-G, and enter the result, carried at least four places beyond the decimal point, in the heading of column 12.

Enter in column 12, Form SR-404-G, the yield obtained by multiplying the yield in column 11 by the county yield adjustment factor. Enter in the box below column 12 on each page the page total of the extensions obtained by multiplying the final acreage allotment in column 10 by the yield in column 12. A county total of such extensions shall be obtained and such county total plus the production reserve under (a) above, adjusted if necessary, must not exceed the product obtained by multiplying the total of the acreage allotments in column 10 by the 1940 county normal yield.

When the normal yields for the farms in any county have been finally approved, the Forms SR-301 and SR-404-G shall be returned to the county office as provided in section 96 hereof. The county committee shall be advised of the county production reserve available for the correction of errors and shall be instructed to (1) notify each operator of the normal yield established for his farm in accordance with the instructions in section 97 hereof and (2) enter the final 1940 normal yield in line 11, column F, table 2, Form SR-301.

Sec. 35c. EXECUTION OF TABLE 2, FORM SR-301

Data shall be entered in table 2, Form SR-301, for each farm on which Type 62 tobacco was harvested in 1940 in accordance with the following instructions:

(1) Kind of Record

A symbol shall be entered in the margin to the left of column A, line 11, describing the kind of record from which the 1940 production and acreage are secured.

(a) The letter "R" shall be used if both the acreage and production are based on **reliable records**. **Reliable records** are Agricultural Adjustment Administration records of measurements for acreage and authentic sales receipts or other records of production acceptable to the county committee.

(b) The letter "O" shall be used if reliable acreage measurements are available but the production is not supported by reliable records.

(c) The letter "X" shall be used if the acreage is reported by the operator.

If Type 62 tobacco is not harvested on the farm in 1940 the spaces in columns A, B, and C shall be lined out.

(2) Line 11, 1940

Enter the 1940 acreage of Type 62 tobacco in column B from the 1940 performance report, as soon as available. Operators should be requested to furnish the county committee records of their 1940 sales as soon as possible after the marketing season is completed, and the 1940 production should be entered in column A as soon as such records are furnished. Enter in column C the yield obtained by dividing the production in column A by the acreage in column B.

Part IV.—RICE

Sec. 41. GENERAL INSTRUCTIONS

A. Eligible Farms

A rice acreage allotment shall be determined for each farm tilled by a producer participating in the production of rice in 1940.

If no rice is planted on the farm in 1940, any rice acreage allotment established for the farm shall be cancelled and the final allotment shall be zero. Such cancelled allotments, if any, shall revert to the State reserve and be available for use in making allotments to any late applicants, for correcting errors, and for granting appeals.

B. Grouping of Farms

The 1940 rice acreage allotment and production for the State will be apportioned to three separate groups.

Group 1 will include farms on which the 1940 producers participated in the production of rice in any of the years 1935 through 1939.

Group 2 will include farms on which none of the 1940 rice producers participated in the production of rice during any of the years 1935 through 1939.

Group 3 will include farms on which one or more of the producers on the farm participated in the production of rice in any of the years 1935 through 1939 and also on which one or more of the rice producers on the farm in 1940 did not participate in the production of rice during any of such years, but who will participate in the production of rice in 1940.

C. Maximum Limits

The sum of the acreage allotments for all farms in the State tilled by producers participating in the production of rice in 1940 and who participated in the production of rice in any of the years 1935 through 1939 shall not exceed a proportionate share of the State rice acreage allotment established by the Agricultural Adjustment Administration. This proportionate share shall not be less than 97 percent nor more than 100 percent of the State rice acreage allotment and shall be determined by the State committee with the approval of the Director of the Southern Division on the basis of the acreage planted to rice by new growers in 1939 and prior years together with the acreage allotments established for such growers in such years.

The sum of the allotments for all farms in the State tilled by producers participating in the production of rice in 1940 who did not participate in the production of rice in any of the years 1935 through 1939 shall not exceed the difference between the State rice acreage allotment and the acreage for apportionment under the preceding paragraph.

D. Definitions

(1) **Participation in the production of rice** means sharing as a rice producer in the production of rice.

(2) **Rice producer** means a person who in 1940 (1) as landlord operates a farm on which rice is produced; (2) as share-tenant operates a farm on which rice is produced; (3) as share-cropper works a producer unit on which rice is produced; (4) as landlord leases to a share-tenant a farm on which rice is produced; or (5) furnishes water for the production of rice in 1940 on a share basis. A person sharing in the rice crop by virtue of an assignment of the crop as security for cash or credit advanced, etc. shall not be considered a rice producer.

(3) **Developed rice land** means the land on the farm which is adapted to rice and for which water is readily available in 1940.

Sec. 42. COUNTY OFFICE INSTRUCTIONS

It will be necessary to complete Forms SR-301 and SR-320 and in addition to fill out the following forms in connection with the establishment of farm acreage allotments and normal yields for rice under the 1940 Agricultural Conservation Program.

SR-406—"Producer's Rice Acreage Work Sheet."

SR-420—"Apportionment of Rice History for Multiple Producers."

SR-404-R—"Listing Sheet for 1940 Farm Rice Acreage Allotments."

Each of the above forms will be completed in accordance with the following instructions.

A. Form SR-406

Form SR-406 shall be executed in duplicate for each person participating in the production of rice in 1940. In cases where the producer will participate in the production of rice in more than one county or on more than one farm within a county, supplemental Forms SR-406 will also be prepared for each farm from an approved Form SR-320 as provided under (3) below.

Enter the producer's serial number, the name of the county and State, and the producer's name and address in the spaces provided.

(1) SECTION I. PRODUCER'S RICE ACREAGE

(a) **Transfer of data from Form SR-306.**—For each producer who submitted a Form SR-306 under the 1939 Agricultural Conservation Program, data for the years 1935 through 1938 may be transferred from such Form SR-306. Data for each year of the period 1935 through 1938 shall be transferred even though some years may have been eliminated in determining 1939 acreage allotments. For those producers who did not submit a Form SR-306 under the 1939 program, data for the years 1935 through 1938 shall be entered on Form SR-406 in accordance with the instructions in section 44 A, SR-B-302.

(b) **1939 planted acreage.**—Enter in line 5, column B, the 1939 acreage from which the producer received rice produced or the proceeds therefrom under the lease or operating agreement on the farm as shown on the 1939 application for payment. If no application for

payment was filed under the 1939 Agricultural Conservation Program, the acreage to be entered in line 5, column B, shall be supported by A. A. A. measurements, if any; receipts, if available, for water and land rent; or any other available data. If rice was grown on shares, **only that portion received by a producer is to be entered on his form.** Only the rice history earned by the producer by reason of his participation in the production of rice shall be entered on his Form SR-406 and shall, therefore, exclude all history that may have been transferred to him through purchase of land or machinery, dissolution of partnership, or through inheritance.

(c) **1939 diverted acres.**—Full credit for diversion (25 percent of the farm acreage allotment) will be given for 1939 if the planted acreage was equal to or less than the farm acreage allotment. If the farm acreage allotment was exceeded by more than 25 percent in 1939 no diversion will be computed in 1939.

If the 1939 farm acreage allotment was exceeded by less than 25 percent, subtract the excess acreage from the diverted acreage arrived at by multiplying the acreage allotment by 25 percent. The result so obtained shall be considered as the diverted acreage for the farm for 1939.

Enter in line 5, column C, the producer's share of the farm's 1939 diverted acreage determined by distributing the farm's diverted acreage among the rice producers on the farm in the proportion that each such producer's rice acreage in 1939 bears to the total rice acreage on the farm.

(d) **1939 planted and diverted acreage.**—Enter in line 5, column D, the sum of the entries in columns B and C.

(e) **Elimination of high or low years and determination of average.**—The county committee, assisted by the community committees, may eliminate data for any year in determining the normal rice acreage if the producer's acreage in such year was abnormally low due to flood or drought. The committee may also eliminate data for any of the years 1935 through 1939 in which the producer's reported rice acreage is not typical for the land which the producer will operate in 1940 because of customary crop rotation practices or is not substantiated by reliable records and the committee believes the actual planted acreage of rice for such year(s) to be substantially different from the acreage reported. In eliminating any year the committee should draw a single line through the entries in columns B, C, and D. Careful consideration should be given the data for each year before it is eliminated and caution should be used in eliminating an excessive number of low years. There are many years in which the rice acreage for individual producers is relatively low and by eliminating data for such years the allotments to other producers in the county will be reduced. It should also be kept in mind that those producers who produced rice in only one or two years of the five-year period contributed relatively less to the average or normal acreage for the county, than the producers who produced rice each year of the period. The committee may in such cases, or in cases where the data otherwise appear to be abnormally high or low, eliminate all years of the period and appraise the planted and diverted acreage for each year,

as provided below, so that such appraised data will be comparable with the data reported by other producers in the county.

Totals of the remaining entries in column D shall be entered in line 6, column E, and the average obtained by dividing the number of years represented by such entries into such total and entered in line 6, column F.

In the event all years of the period are eliminated under this procedure the committee shall appraise the planted and diverted acreage for each year for which data were eliminated, taking into consideration the items outlined above. Such estimates shall be entered in column A. The total of such acreages in lines 1 through 5, column A, shall be entered in line 6, column E. The average obtained by dividing such total by the number of entries comprising such total shall be entered in line 6, column F.

For any person participating in the production of rice in 1940 but who has not produced rice in any of the applicable years, 1935 through 1939, enter a zero for each year in columns B, C, and D, and the farm in which such person is interested will be classified in either group 2 or 3. For such producers, enter and encircle in line 1 extended, column F, Form SR-406, the acreage of rice which the producer intends to plant in 1940. This item must be obtained from the producer when he files application for a rice acreage allotment and will represent only the producer's share of the 1940 rice acreage. Enter and encircle in line 2 extended, column F, Form SR-406, the county committee's adjustment of this entry. In making this adjustment the committee shall take into consideration the acreage adapted to the production of rice, availability of water, and the labor and equipment available for the production of rice on the farm.

(2) SECTION II. CERTIFICATION

One member of the county committee shall enter his signature and the date in the spaces provided after section I has been executed.

The signature of the operator should be obtained at the time he is contacted for his signature on any other agricultural conservation program form and the date of his signature should be entered in the space provided.

(3) EXECUTION OF SUPPLEMENTAL FORMS SR-406

For each producer for which Form SR-320 has been executed, supplemental Forms SR-406 shall be prepared for each farm shown on such Form SR-320. In executing such supplemental Forms SR-406 enter the producer's serial number, name of county and State, and the producer's name and address in the spaces provided. The word "Supplemental" shall be entered immediately over the title. It will not be necessary to execute columns B, C, D, and E, of Supplemental Forms SR-406 but the years in which the producer participated in the production of rice as shown on the original Form SR-406 shall be encircled in column A of each supplemental Form SR-406. The entry for line 6, column F, shall be secured from column H on the appropriate line for the farm, Form SR-320.

B. Execution of Table 2, Form SR-301

Data shall be entered in column G (1940) of table 2, revised, in accordance with the following instructions:

Line No.	Designation	Source of information
2	Developed rice land (reported by operator).	Leave blank pending instructions.
3	Normal rice acreage (reported by operator).	Leave blank pending instructions.
4	Operating capacity (reported by operator).	Leave blank pending instructions.
5	Intended acreage-----	Leave blank pending instructions.
6	Developed rice land-----	Measured acreage of developed rice land, if available, or county committee adjustment of line 2, column F.
7	Normal rice acreage-----	Total of entries in line 6, column F, Form(s) SR-406, for the farm, including supplemental Forms SR-406, if any.
8	Operating capacity (adjusted)	County committee adjustment of line 4, column F, table 2, Form SR-301. ¹
9	Community committee recommendation.	Community committee's recommendation of normal rice acreage.
10	County committee recommendation.	County committee's recommendation of normal rice acreage taking into consideration the developed rice land, operating capacity, and the acreage customarily devoted to the production of rice on the farm.

¹ In areas where wells or reservoirs are used the capacity of the well(s) or reservoir(s) should be given careful consideration;

C. Form SR-320

Form SR-320 will have been executed for all persons participating in the production of rice on more than one farm in 1939. This form shall be used again for determining 1940 acreage allotments, however, if any of the farms are reconstituted in 1940 or if the same rice producers are not on the farm in 1940, it will be necessary to execute Form SR-420 prior to the determination of allotments for reconstituted farms as outlined in section 103 hereof.

Column H of Form SR-320 shall be revised by making a pro rata adjustment of each entry based on the percent change in the entry in line 6, column F, Form SR-406, from the entry in line 9, column C or D, Form SR-306. In making such revisions in column H, the original entry shall be deleted (but not erased) and the new entry inserted immediately above. The entry in line 6, column F, Form SR-406, shall be entered in line 1, Form SR-320, immediately to the right of the word "acres." The original figure in line 1 shall be encircled and shall be divided into such entry and the resulting ratio, carried four places beyond the decimal point, shall be entered above the heading of column H. Each entry in column H shall be multiplied by such ratio and the result entered immediately above the original entry in such column.

D. Form SR-420

If a rice producer is participating in the production of rice in 1940 on exactly the same farms shown on Form SR-320 for such producer it will not be necessary to execute Form SR-420. Form SR-420 shall be prepared in triplicate for each rice producer who is **not** participating in the production of rice in 1940 on exactly the same farms shown on Form SR-320 for such producer, as follows:

Enter in the spaces provided the producer's serial number, the State and county code numbers, and the producer's name and address.

Data for each farm shall be entered on one line of Form SR-420 as follows:

Column number and heading	Source of information
Line 1, average rice history of producer.	Line 6, column F, Form SR-406.
A. County code.....	Form SR-301.
B. Farm serial number.....	Form SR-301.
C. Developed rice land.....	Form SR-301, table 2, line 6, column G.
D. Apportionment on basis of developed rice land.	Column C times factor (line 1 divided by total of column C).
E. Farm capacity for rice.....	Form SR-301, table 2, line 8, column G.
F. Apportionment on basis of farm's capacity.	Column E times factor (line 1 divided by total of column E).
G. Apportionment as requested by producer.	As requested by producer.
H. Approved apportionment by county committee.	County committee adjustment based on entries in columns D, F, and G.

In cases where the producer is participating in the production of rice in more than one county in the State, a Form SR-420 shall be prepared in each such county covering his farms in that county. Only columns A, B, C, E, and G are to be executed in such cases and a copy of each Form SR-420 shall be forwarded to the county in which the producer's headquarters are located or in the absence of any farming headquarters, to the county in which the largest portion of his rice-farming operation is located. Upon receipt of the last of Forms SR-420 in such county, the county office shall prepare a master Form SR-420 entering the word "master" in large letters above the title. Such "master" form shall be fully executed and shall be approved by one member of each county committee concerned. The approval of such form will be facilitated if a member of each respective county committee will meet together and review the data shown on Forms SR-420. The approving member of each committee shall retain a copy of such master form for his county office files. This form, together with the appropriate supplementary Forms SR-420 from the various counties, shall then be transmitted to the State office.

E. Form SR-404-R

Enter in the spaces provided on each Form SR-404-R the name of the county and State and group number (1, 2, or 3).

Columns 1 through 7 on the tabulation for each group and columns 10 and 11 for groups 2 and 3 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 farm serial number-----	Form SR-301.
2. 1940 farm serial number-----	Form SR-301, if renumbered for 1940.
3. Name of operator-----	Form SR-301.
4. Producer's average planted and diverted rice acreage.	Disregard the reference in this column heading of Form SR-404-R. The information for groups 1 and 3 farms will be obtained from line 7, column G, table 2, Form SR-301. This column will be left blank for group 2 farms.
5. Developed rice land-----	Line 6, column G, table 2 revised, Form SR-301.
6. Operating capacity-----	Line 8, column G, table 2 revised, Form SR-301.
7. County committee normal rice acreage.	Line 10, column G, table 2 revised, Form SR-301.
8. Leave blank-----	(For State office).
9. Leave blank pending instructions.	
10. 1940 intended acreage of new grower.	This column will not be executed for group 1 farms. For groups 2 and 3 farms insert the heading in column 10 and enter the encircled figure(s) from column F, line 1 extended, Form SR-406, for the farm.
11. 1940 intended acreage adjusted.	This column will not be executed for group 1 farms. For groups 2 and 3 farms insert the heading in column 11 and enter the encircled figure(s) from column F, line 2 extended, Form SR-406, for the farm.

After data have been tabulated on Form SR-404-R as indicated above, a county summary, by groups, of the data in columns 4 through 7 shall be prepared.

Entries shall then be made in items 2, 4, and 6 on the first page of the tabulation for group 1 farms:

(1) Enter in item 2 the reserve recommended by the county committee to be withheld for the correction of errors and for upward adjustments in column 9. Item 2 shall not be less than one or more than five percent of the share of the State allotment for farms in the county. In apportioning the share of the State allotment for farms in the county to farms in column 8, the State office shall withhold this reserve.

(2) Enter in item 4 the total of column 7, Form SR-404-R, for both group 1 and group 3 farms.

(3) Enter in item 6 that portion of item 2 which the county committee estimates will be necessary to withhold for the correction of errors.

Forms SR-404-R shall be transmitted to the State office, together with Forms SR-301, all copies of Forms SR-406, and the county office copies of Forms SR-320.

F. Determination of Final Allotments for Group 2 Farms After Performance Has Been Checked in 1940

As soon as performance has been checked on each group 2 farm, the 1940 measured acreage of rice shall be compared with the rice acreage allotment for the farm, and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. The final farm acreage allotment for group 2 farms shall be entered in column 9, Form SR-404-R, immediately over the original

allotment which shall be deleted, after performance has been checked and after columns 9 and 10, Form SR-404-G, have been executed in accordance with the instructions in section 99 hereof.

G. Determination of Normal Yields

The county committee, with the assistance of the community committees, shall determine the normal yield of rice for each farm for which a 1940 rice acreage allotment was established. After acreage allotments for all farms have been approved by the State committee and entered in column 10, Form SR-404-G, in accordance with the instructions in section 95 hereof, normal yields shall be determined in accordance with the following procedure.

Prior to the execution of column 11, Form SR-404-G, with respect to rice yields, table 3 of Form SR-301 must have been executed in accordance with the instructions in section 46 B of SR-B-302. In respect to the execution of column C of table 3, Form SR-301, the instructions in SR-B-302, section 46 B (3), provide that yield data shall be entered for each year of the 5-year period irrespective of whether the farm was reconstituted in 1939. The county committee, with the assistance of the community committees, shall determine a preliminary normal yield for each farm on the basis of the yield customarily made on the farm, weather conditions, type of soil, drainage, production practices, general fertility of the land, and the yield which was or could reasonably have been expected on the farm for such year. For any farm for which reliable records are available for each of the 5 years 1935-39 the average of such yields shall be the preliminary yield. Such preliminary yield shall be entered in line 7, column E, table 3, Form SR-301.

Enter in column 11, Form SR-404-G, the 1935-39 preliminary normal yield as shown in line 7, column E, table 3, Form SR-301. If the average of the normal yields for all farms participating in the 1940 program in the county (weighted by the rice acreage allotments) exceeds the State normal yield adjusted to reflect the relative productivity of the rice farms in the county, the normal yields shown in column 11 will be reduced pro rata by the State office so that the average yield will not exceed such limit.

After such data have been carefully checked, the Forms SR-301 and SR-404-G shall be transmitted to the State office as provided in section 95.

Sec. 43. STATE OFFICE INSTRUCTIONS

A. Recheck of County Office Work

Forms SR-406, SR-301, SR-320, SR-420, and SR-404-R shall be checked in the State office as provided in this section 43 and, in the event an incorrect entry is found, it shall be deleted but not erased and the correct entry inserted immediately above, using a red pencil.

(1) AUDIT OF FORM SR-406

The State office shall determine that the producer's serial number, name of the county and State, and the name and address of the producer have been entered above section I. The State office shall

determine that the entries in lines 1 through 5, column D, represent the total of the respective entries in columns B and C. The entry in line 6, column E, must be the total of the entries in lines 1 through 5 of column D which have not been deleted. The average as shown in line 6, column F, must be the total acreage shown in line 6, column E, divided by the number of years represented in such total. In the event column A has been executed it will be necessary to check only the entries in line 6, columns E and F. The State office shall determine that section II has been executed in accordance with the instructions contained in section 42 (3) hereof.

As soon as the Forms SR-406 have been audited and approved by the State office, the carbon copies shall be returned to the county office and the original shall be retained in the State office files.

(2) AUDIT OF TABLES 2 AND 3, FORM SR-301

Table 2 shall be checked to determine that it is executed for 1939 in accordance with section 46 B of SR-B-302 and for 1940 in accordance with section 42 B hereof. The data in table 3, Form SR-301, shall then be checked to determine that the yield for 1939 and the total and averages have been entered as provided in section 46 B, SR-B-302.

(3) AUDIT OF FORM SR-320

It will only be necessary to audit column H, revised, of Form SR-320. The revised entries shall be checked to determine that the pro rata adjustment outlined in section 43 C has been made and that the total of column H, revised, equals the entry in line 6, column F, Form SR-406.

(4) AUDIT OF FORM SR-420

Form SR-420 will be audited prior to the time farm allotments are reconstituted for 1940. The State office shall determine that the producer's serial number, State and county code numbers, and the name and address of the multiple producer have been entered at the top of this form. Line 1 should show the average rice history of the producer and should be checked against the applicable entry in line 6, column F, Form SR-406. Columns A through H will have been executed by the county office and such entries shall be checked for completeness. The entries in columns D and F shall be checked in accordance with the instructions for executing these columns. The total of columns D and F should equal the entry in line 1. It shall be determined that at least one county committeeman from each county in which the producer has a rice work sheet listed on Form SR-420 has entered his signature in the space provided. The name of the respective county and the date should also have been entered in the spaces provided.

(5) AUDIT OF FORM SR-404-R

The State office shall determine that all data on Form SR-404-R have been correctly entered as provided in the county office instructions. Page totals of columns 4 through 7 and the county summary shall be verified.

B. Completion of Form SR-404-R**(1) FOR GROUPS 1 AND 3 FARMS**

Enter the share of the State allotment for farms in the county in item 1. Items 3 and 5 shall be entered as indicated in the box. Enter in item 7 the difference between item 1 and (item 6 plus the total of column 8).

A county factor shall be determined by dividing item 3 of Form SR-404-R for groups 1 and 3 farms by item 4 for such farms. This factor, carried at least four places beyond the decimal point, shall be entered in item 5. Enter in column 8 on each line the result obtained by multiplying item 5 by the entry in column 7 on that line. The total of column 8 must approximate item 3.

The State office shall then return Forms SR-301, SR-320, SR-404-R, and SR-406 to the county office with instructions to enter final acreage allotments in column 9, Form SR-404-R. The county committee shall be instructed to adjust the indicated allotments in column 8, on the basis of the data shown in columns 4 through 7, Form SR-404-R; *Provided*, That such adjustment shall not exceed 25 percent of the indicated allotment in column 8. The total of column 9 must not exceed item 1 minus item 6. The listing sheet shall then be returned to the State office and if found to be correct, the State office shall approve the final allotments.

The copies of Forms SR-404-R shall be detached and retained in the State office files. The original Forms SR-404-R shall then be returned to the county office and the county committee instructed to notify operators of the allotments established for their farms on Form SR-437 in accordance with the instructions contained in section 104 hereof.

(2) FOR GROUP 2 FARMS

The same procedure will be used to complete Form SR-404-R for group 2 farms as was used for groups 1 and 3 farms except that the factor in item 5 for group 2 farms will not be in excess of 75 percent of the county factor for groups 1 and 3 farms and that in addition to the factors considered for groups 1 and 3 farms, the committee may also consider the entries in columns 10 and 11. If the total of column 8 for all group 2 farms in the State does not exceed the State reserve for new producers, the State office will return Forms SR-404-R to the county office with instructions to the county committee to enter final adjustments in a manner similar to that used for groups 1 and 3 farms.

If the total of column 8 for all group 2 farms exceeds the State reserve for new producers, the State office will reduce the factor for column 8 for group 2 farms either on a pro rata basis for all counties or by counties individually if necessary to arrive at more equitable allotments, so that the total allotment for all group 2 farms in the State does not exceed the State allotments for such farms.

C. Determination of Normal Yields

Each entry in column 11, Form SR-404-G, shall be checked to determine that it has been correctly entered from line 7, column E, Form SR-301.

A cumulative total of the production extensions obtained by multiplying the final acreage allotments in column 10 by the preliminary yield in column 11 for each page shall be entered in the box below column 11. The county totals of such extensions shall be obtained by summarizing the page totals entered in the boxes below column 11 and shall be entered at the bottom of column 11 below the page totals.

If the county total of the extensions divided by the county total of the acreage allotments shown in column 10, Form SR-404-G, exceeds or is more than approximately one-fourth barrel, or more than approximately one bushel less than the State normal yield adjusted to reflect the relative productivity of the rice farms in the county, it will be necessary to make a pro rata adjustment of all yields shown in column 11. If such average yield does not exceed this limit and is not more than approximately one-fourth barrel, or more than approximately one bushel, less than such limit, the yields in column 11 shall be approved as final; in which case the amount, if any, by which such average yield is less than the State normal yield adjusted to reflect the relative productivity of the rice farms in the county multiplied by the total of the final allotments in column 10 shall constitute a county production reserve for use in correcting errors and granting appeals.

If such average yield does not come within the above limits, a county yield adjustment factor shall be obtained as follows:

(i) A county production reserve shall be determined by the State office with the approval of the State committee. Such reserve shall be the amount which it is estimated is sufficient to provide for the correction of errors and granting of appeals, which shall not exceed approximately one-fourth barrel, or approximately one bushel, times the final acreage allotments in column 10.

(ii) Deduct the county production reserve from the product obtained by multiplying the total of the final acreage allotments in column 10 by the 1940 State normal yield adjusted to reflect the relative productivity of the rice farms in the county.

(iii) Compute the county yield adjustment factor by dividing item (ii) by the total of the production extensions for the county and enter the result, carried at least four places beyond the decimal point, in the heading of column 12.

Enter in column 12 the yield obtained by multiplying the yield in column 11 by the county yield adjustment factor. Enter in the box below column 12 on each page, the page totals of the extensions obtained by multiplying the final acreage allotments in column 10 by the yields in column 12. A county total of such extensions shall be obtained and such county total plus the county production reserve, adjusted if necessary, must not exceed the product obtained by multiplying the total of the acreage allotments in column 10 by the 1940 State normal yield adjusted to reflect the relative productivity of the rice farms in the county.

When the normal yields for the farms in any county have been finally approved, the Forms SR-301 and SR-404-G shall be returned to the county office as provided in section 96 hereof. The county committee shall be advised of the county production reserve and shall be instructed (1) to notify each operator of the normal yield established for his farm in accordance with the instructions in section 97 hereof, and (2) to enter the final 1940 normal yield in line 7, column F, table 3, Form SR-301.

Sec. 44. EXECUTION OF TABLE 3, FORM SR-301

Data shall be entered in table 3, Form SR-301, in accordance with the following instructions for each farm for which a rice acreage allotment was established under the 1940 Agricultural Conservation Program.

(1) **Kind of record.**—A symbol shall be entered in the margin to the left of column A, line 7, describing the kind of record from which the 1940 production, acreage, and yield data are secured.

(a) The letter "R" shall be used if the yield in column C is computed on the basis of reliable records. **Reliable records** are A. A. A. measurements of acreage and authentic warehouse, sales, or mill receipts for production. The records for production, if furnished by the operator, shall be carefully examined by the county committee, and if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used if the yield in column C is computed on the basis of A. A. A. measurements of acreage but for which the production is reported by the operator and is not substantiated by reliable records.

(c) The letter "X" shall be used if the yield in column C is computed on the basis of acreage reported by the operator and is not supported by reliable records.

If rice was not planted on the farm in 1940 the spaces in line 7, columns A and B shall be lined out.

(2) **Line 7—1940.**—Enter in column B the 1940 acreage of rice from the 1940 performance report as soon as available. Enter in column A the 1940 production furnished by the operator when performance is checked which may be adjusted by the county committee, if necessary, in order to reflect the true yield for the farm in 1940. The 1940 production and yield in columns A and C, respectively, may be adjusted later if reliable records are submitted by the operator, in which case the symbol entered in the margin to the left of column A shall be changed from "O" to "R."

(3) **Line 13.**—Enter the total of the yields in lines 3 through 7, column C, in line 13, column C.

(4) **Line 8.**—Enter in line 8, column D, the simple average of the yields in lines 3 through 7, column C (line 13, column C, divided by 5).

Part V.—IRISH POTATOES

Sec. 51. ELIGIBLE FARMS

Irish potato acreage allotments will be determined for each farm in designated commercial potato producing counties on which the average acreage of potatoes normally planted for market is 3 acres or more.

Sec. 52. COUNTY OFFICE INSTRUCTIONS

A. Execution of Columns 1 Through 9, Form SR-404-PO

Prior to the tabulation of data on Form SR-404-Po, "Listing Sheet for 1940 Farm Potato Acreage Allotments," Irish potato data for every farm in counties designated as the commercial potato area under the 1940 Agricultural Conservation Program shall be entered in table 3, Form SR-301, in accordance with the instructions in section 55 of SR-B-302 for designated counties under the 1939 program. The procedure outlined below shall be followed in determining potato acreage allotments for individual farms.

Enter in the spaces provided on each Form SR-404-Po the page number and the name of the county and State. Data for each farm on which the average acreage of commercial potatoes **normally planted for market is 3 acres or more shall be listed on Form SR-404-Po** and columns 1 through 8 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number-----	Form SR-301.
2. 1940 serial number-----	Form SR-301, if renumbered for 1940.
3. Name of operator-----	Form SR-301.
4. 1939 tilled acreage-----	Line 1, column D, section I, Form SR-301.
5. 1937 potato acreage-----	Line 4, column H, table 3, Form SR-301.
6. 1938 potato acreage-----	Line 5, column H, table 3, Form SR-301.
7. 1939 potato acreage-----	Line 6, column H, table 3, Form SR-301.
8. Average acreage-----	Line 12, column H, table 3, Form SR-301, divided by number of years represented in such total.
9. 1939 or 1938 potato allotment.	Latest potato allotment, if any, established for the farm from the appropriate column of Form SR-304-Po or SR-204-F.

B. Execution of Column 10, Form SR-404-PO

Column 10. Recommended allotment—community committee.—The community committee shall enter in column 10 its recommended 1940 commercial potato acreage allotment, taking into consideration good soil management, the tillable acreage on the farm, type of soil, topography, production facilities, and the acreage of potatoes customarily grown on the farm (columns 5 through 8).

C. Preparation of Summary and Transmittal to State Office

After data for all farms have been tabulated in columns 1 through 10, page totals of columns 4 through 10 shall be obtained and a county summary prepared. The field audit clerk from the State office shall then review the county summary and the Forms SR-404-Po to determine that only eligible farms have been listed and that the entries have been correctly transcribed from Form SR-301. After his approval has been secured, the county summary shall then be transmitted to the State office, together with the tabulation on Forms SR-404-Po, which in no event shall be later than November 15, 1939.

D. Determination of Final Allotments

When the tabulation has been returned by the State office the county allotment will have been entered in item 1 on the first page of the tabulation. Enter in item 2 the acreage which the county committee determines is required for the correction of errors. Such reserves shall not exceed 5 percent of the county acreage allotment. Enter in item 3 the result obtained by subtracting item 2 from item 1.

The county committee shall enter in column 11 the final farm potato acreage allotment for 1940, taking into consideration the factors outlined above. The total of column 11 must not exceed item 3.

The members of the county committee shall indicate their approval of the final allotments by entering their signatures and the date on each page of the tabulation. The tabulation shall then be transmitted to the State office for review and approval if found to be correct.

E. Notification of Acreage Allotments

When the approved tabulations have been received from the State office each farm operator shall be notified of his 1940 farm potato acreage allotment on Form SR-438 as provided in section 104 hereof.

F. Determination of Normal Yields

After the acreage allotments have been approved by the State committee and have been entered in column 15, Form SR-404-G, in accordance with the instructions in section 95, normal yields shall be determined in accordance with the following procedure.

The county committee, with the assistance of other local committees, shall enter in line 7, column K, table 3, Form SR-301, the preliminary yield for the farm. The preliminary normal yield of potatoes for any farm shall be determined on the basis of the yields of potatoes made on the farm (as shown in column I), with due consideration for type of soil, production practices, and the general fertility of the land.

After preliminary normal yields have been recommended for all farms, the preliminary yield in line 7, column K, table 3, Form SR-301, shall be entered in column 16, Form SR-404-G. When the county office has completed and carefully checked the entry in column 16, Form SR-404-G, for each farm receiving a 1940 potato acreage allotment, the Forms SR-301 and SR-404-G shall be transmitted to the State office as provided in section 95. The final normal potato

yields for all farms will be determined by the State office by making pro rata adjustments, if necessary, in the preliminary yields in order that the weighted average yields for all farms in the county shall not exceed the county normal yield. Upon receipt of Forms SR-404-G and SR-301 from the State office the final approved yields in column 17, Form SR-404-G, shall be entered in line 7, column L, table 3, Form SR-301, and the operators shall be notified of the 1940 normal yields for their farms on Form SR-436 in accordance with the instructions in section 104 hereof.

Sec. 53. STATE OFFICE INSTRUCTIONS

A. Acreage Allotments

When the listing sheets, Forms SR-404-Po, are first received in the State office all computations and additions shall be checked for accuracy. All data shall be deleted for any farm for which the recommended acreage is less than 3 acres, and the county totals corrected accordingly. As soon as the listing sheets have been checked county summaries of the data in columns 4 through 10, together with a recommended county acreage allotment, shall be transmitted to the Southern Division, not later than December 1, 1939, for determination of the 1940 county potato acreage allotment. Upon receipt of the county allotment from the Southern Division the allotment shall be entered as item 1 on the first page of the tabulation. The tabulation shall then be returned to the county office for the county committee to enter the final farm acreage allotments for 1940.

After the county committee has entered the final farm acreage allotments in column 11 and the tabulation has been returned to the State office, it shall be checked to determine that each entry in column 11 is equal to or greater than 3 acres. If the total of column 11 is not in excess of item 3, the entries in column 11 will be approved as final farm acreage allotments. The copies of Form SR-404-Po shall be detached and retained in the State office files. The original Forms SR-404-Po shall be returned to the county office and the county committee instructed to notify operators of their 1940 allotments on Form SR-438 as provided in section 104 hereof. If, however, the total of column 11 is in excess of item 3 the State office shall return the tabulation to the county committee for further adjustment.

B. Normal Yields

The State office shall review each preliminary yield in line 7, column K, table 3, Form SR-301, and shall check each such yield against the respective entry in column 16, Form SR-404-G. Final yields shall be determined as follows:

Enter in the box below column 16, Form SR-404-G, the page totals of the extensions obtained by multiplying the final potato acreage allotments in column 15 by the preliminary yields in column 16. A county summary of such page totals shall be obtained and if the weighted average of the yields in column 16 does not exceed, and is not more than approximately 1 bushel less than, the county average yield, the yields in column 16 shall be approved as final. The amount, if any, by which such weighted average yield is less than the county normal yield multiplied by the total of the final allotments in column

15 shall constitute a county production reserve for the correction of errors.

If the weighted average of the preliminary yields shown in column 16, Form SR-404-G, exceeds or is more than approximately 1 bushel less than the county average yield, it will be necessary to make a pro rata adjustment of all yields in column 16 and a county adjustment factor shall be obtained as follows:

(1) A county production reserve shall be determined by the State office. Such reserve shall be the amount which it is estimated will be sufficient to provide for the correction of errors, which shall be approximately 1 bushel times the total of the final acreage allotments in column 15.

(2) Deduct the county production reserve from the product obtained by multiplying the total of the final allotments in column 15 by the 1940 county normal yield. Compute the county yield adjustment factor by dividing the result so obtained by the county total of the extension totals entered in the boxes below column 16, Form SR-404-G, and enter the result, carried at least four places beyond the decimal point, in the heading of column 17.

Enter in column 17, Form SR-404-G, the yield obtained by multiplying the yield in column 16 by the county yield adjustment factor. Enter in the box below column 17 on each page the page total of the extensions obtained by multiplying the final acreage allotment in column 15 by the yield in column 17. A county total of such extensions shall be obtained and such county total plus the production reserve under (1) above, adjusted if necessary, must not exceed the product obtained by multiplying the total of the acreage allotments in column 15 by the 1940 county normal yield.

When the normal yields for the farms in any county have been finally approved, the Forms SR-301 and SR-404-G shall be returned to the county office as provided in section 95 hereof. The county committee shall be advised of the county production reserve available for the correction of errors and shall be instructed to (1) notify operators of the 1940 normal yields on Form SR-436 in accordance with the instructions in section 104 hereof, and (2) enter the final 1940 yield in line 7, column L, table 3, Form SR-301.

Sec. 54. EXECUTION OF TABLE 3, FORM SR-301

Data shall be entered in table 3, Form SR-301, in accordance with the following instructions for each farm in counties designated as the commercial potato area on which potatoes were planted for market in 1940.

(1) **Kind of record.**—A symbol shall be entered in the margin to the right of column L, line 7, describing the kind of record from which the 1940 production and acreage are secured.

(a) The letter "R" shall be used if both the acreage and production are based on reliable records. **Reliable records** are A. A. A. records of measurements for acreage and authentic sales receipts or other records of production acceptable to the county committee. Records submitted by the producer shall be carefully examined by the county committee and, if accepted as being reliable, shall be initiated by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used if reliable acreage measurements are available but the production is not supported by reliable records.

(c) The letter "X" shall be used if the acreage is reported by the operator.

If potatoes are not planted for market on the farm in 1940, the spaces in columns G, H, and I shall be lined out.

(2) **Line 7—1940.**—Enter the 1940 acreage of potatoes in column H from the 1940 performance report as soon as available for farms on which potatoes are planted for market. Operators should be requested to furnish the county committee records of their 1940 sales as soon as possible after the marketing season is completed and the 1940 production shall be entered in column G as soon as such records are furnished.

(3) **Line 13.**—Enter in column I the yield obtained by dividing the production in column G by the acreage in column H. Enter the total of the acreage and production in lines 4 through 7, columns G and H, in line 13, columns G and H, respectively.

Part VI.—PEANUTS

Sec. 61. GENERAL INSTRUCTIONS

A. Eligible Farms

A peanut acreage allotment will be determined for each farm in the commercial peanut area on which peanuts were produced for market during any of the years 1937 to 1939, inclusive, and also for farms in the commercial peanut area on which peanuts will be produced for market in 1940 for the first time since 1936. In the event the State peanut allotment is insufficient to make adequate allotments to regular farms and also to provide for new (group 2) farm allotments, the State committee may determine that no portion of the State allotment is available for new (group 2) farm allotments.

B. Definitions

Peanuts for market means all peanuts harvested for nuts on a farm on which peanuts are separated from the vines by mechanical means and from which the major portion of production is sold to persons not living on the farm.

Commercial-peanut area means Georgia, Alabama, Florida, and Texas; provided, that any county in which not more than 300 acres of peanuts for market were grown in 1939 and there is no tendency to substantially increase such acreage may be excluded from the commercial peanut area upon recommendation of the State committee and approval by the Agricultural Adjustment Administration.

Sec. 62. COUNTY OFFICE INSTRUCTIONS

Prior to the tabulation of data on Form SR-404-P, "Listing Sheet for 1940 Farm Peanut Acreage Allotments," peanut data for every farm in counties designated as commercial-peanut counties under the 1940 Agricultural Conservation Program shall be entered in table 3, Form SR-301, in accordance with the instructions in section 66 of SR-B-302 for designated counties under the 1939 program. All acreage data to be entered on Form SR-404-P will be obtained from 1939 Performance Reports, Forms SR-312. Data for farms will be tabulated in two separate groups; namely, group 1 which will include data for all farms on which peanuts were produced for market during any of the years 1937 to 1939, inclusive, and group 2 which will include data for all farms on which peanuts will be produced for market in 1940 for the first time since 1936.

A. Determination of Allotments for Group 1 Farms

(1) **Execution of columns 1-7, Form SR-404-P.**—Enter in the spaces provided on each Form SR-404-P the page number, the name of the county and State, and the group number (1).

Enter in item 1 on the first page of the tabulation the county acreage allotment. Enter 90 percent of item 1 in item 2. In the event the county committee recommends a smaller portion of the county allotment for distribution to farms on the basis of the tilled acreage adjusted for peanuts and the State committee approves such recommendation, an acreage less than 90 percent of the county allotment may be entered in item 2. Columns 1 through 7 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number.....	Form SR-312.
2. 1940 serial number.....	Form SR-301, if renumbered in 1940.
3. Name of operator.....	Form SR-312.
4. 1939 acreage of commercial peanuts..	Section II, Form SR-312. ¹
5. Tilled acreage adjusted.....	Section IV, Form SR-312.
6. 1939 cotton acreage.....	Section II, Form SR-312. ²
7. Tilled acreage adjusted for peanuts..	Column 5 minus column 6.

¹ In the event no peanuts were produced for market in 1939, enter and encircle the 1939 peanut acreage allotment, or if no acreage allotment was established, enter and encircle the acreage which the county committee determines would have constituted an equitable allotment for 1939.

² If no cotton was grown on the farm in 1939, enter and encircle the 1940 cotton acreage allotment, if any.

(2) Determination of factor and execution of columns 8-10.—

Columns 4 through 7 shall be summarized and the total of column 7 shall be entered in item 3. Enter in item 4 the result, carried at least four places beyond the decimal point, obtained by dividing item 2 by item 3 (tilled acreage adjusted for peanuts). For each farm enter in column 8 the smaller of

(a) the result obtained by multiplying the entry in column 7 by the factor (item 4), or

(b) the entry in column 4.

Column 8 shall then be summarized and the total entered in item 5. Enter in item 6 the result obtained by subtracting item 5 from item 1. Enter in item 7 the reserve which the county committee determines should be held for late work sheets and for correction of errors. In counties in which the county committee determines that a portion of the county allotment shall be used for group 2 farms in that county enter as item 7 (a) the acreage which the county committee determines should be transferred from the county allotment for use in making allotments to group 2 farms in that county. Enter in item 8 the result obtained by subtracting item 7 plus 7 (a) from item 6. The reserve in item 8 is available for distribution to any group 1 farm and shall be distributed by the county committee, with the assistance of other local committees, taking into consideration the acreage of peanuts for market customarily grown, other special allotments established for the farm, and the tillable acreage on the farm.

In making these additional allotments the county committee shall enter in column 9 that part of the reserve which is to be added to the entry in column 8. The upward adjustments in column 9 shall not be in excess of the maximum upward adjustment, if any, recommended by the State committee and approved by the Director of the Southern Division. Enter in column 10 the final 1940 farm peanut acreage allotment which will be the sum of columns 8 and 9. The

total of column 9 must not be in excess of item 8 and the total of column 10 must not be in excess of item 1 minus item 7 minus item 7 (a).

(3) **Approval by county committee and transmittal to State office.**—As soon as the acreage tabulation for group 1 farms has been completed, the members of the county committee should indicate their approval of the data and the recommended allotments by entering their signatures and the date on each page of the tabulation. The tabulation should then be transmitted to the State office for audit and approval if found correct.

(4) **Notification of acreage allotments for group 1 farms.**—As soon as the county committee has received approval of allotments, each operator should be notified of the allotment for his farm on Form SR-432, as provided in section 104 hereof.

B. Determination of Allotments for Group 2 Farms

Operators of farms in this group must advise the county committee prior to February 1, 1940, that peanuts for market will be produced thereon in 1940 for the first time since 1936.

(1) **Execution of columns 1-8, Form SR-404-P.**—Enter in the spaces provided on each Form SR-404-P the page number, the name of the county and State, and the group symbol (2).

Columns 1 through 3 and 5 through 7 shall be filled out in accordance with the instructions for group 1 farms. Enter in column 4 the operator's 1940 intended acreage of peanuts. Enter in column 8 the smaller of (a) the entry in column 4 or (b) the result obtained by multiplying the entry in column 7 by the factor determined by dividing (1) 90 percent of the county peanut allotment by (2) the tilled acreage adjusted for peanuts for group 1 farms (item 3 for group 1 farms). The maximum allotment for any group 2 farm will be the entry in column 8 for such farm.

(2) **Execution of columns 9 and 10, Form SR-404-P.**—Columns 9 and 10 shall be filled out as follows:

Column number and heading ¹	Source of information
9. Recommended 1940 acreage allotment.	As recommended by the community committee, but not in excess of column 8.
10. Recommended 1940 acreage allotment.	As recommended by the county committee but not in excess of column 8.

¹ Column heading on each page of the tabulation should be changed as indicated.

In recommending a peanut acreage allotment for group 2 farms, community and county committees shall take into consideration other special acreage allotments established for the farm; the type of soil; tillable acreage on the farm; topography; crop rotation practices and other physical factors affecting the production of peanuts for market; and the peanut acreage allotments established for farms in group 1 which are similar with respect to the above factors. The committees shall determine and recommend an acreage allotment based upon a percentage of the acreage of peanuts for market which they find the farm is capable of growing in 1940. The

acreage on the farm adapted to the production of peanuts, which is being tilled or has been tilled during the previous year, will reflect the several factors to be considered and will serve as the basic index of the farm's capacity to produce peanuts for market. In no event shall the committees recommend an acreage allotment in excess of the entry in column 8.

(3) **Approval by county committee and transmittal to State office.**—As soon as the acreage tabulation for group 2 farms has been completed, members of the county committee shall indicate their approval by entering their signatures and the date on each page of the tabulation. The tabulation shall then be transmitted to the State office for analysis and approval, which in no case shall be later than February 15, 1940.

(4) **Notification of acreage allotments for group 2 farms.**—As soon as the county committee has received approval of the allotments each operator should be notified of the allotment approved for his farm on Form SR-432.

C. Determination of Final Allotments for Group 2 Farms After Performance Has Been Checked

As soon as performance has been checked on each group 2 farm the 1940 measured acreage of peanuts for nuts shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment the allotment shall be reduced to the measured acreage. The final farm acreage allotments for group 2 farms entered in column 10 or 11, Form SR-404-P, shall be corrected after performance has been checked and after column 14, Form SR-404-G, has been executed in accordance with the instructions contained in section 99 hereof, to agree with the final farm peanut acreage allotments as entered in column 15, Form SR-404-G.

D. Determination of Normal Yields

After the acreage allotments for groups 1 and 2 farms have been approved by the State committee and after final peanut acreage allotments have been entered in column 15, Form SR-404-G, in accordance with the instructions in section 95 hereof, normal yields shall be determined in accordance with the following instructions.

The county committee, with the assistance of other local committees, shall enter in line 7, column K, table 3, Form SR-301, the preliminary yield which it determines on the basis of the yields of peanuts made on the farm, indicated by the yield(s) shown in column I, with due consideration for the type of soil, production practices, and the general fertility of the land.

After preliminary yields have been recommended for all farms, the preliminary yields in line 7, column K, table 3, Form SR-301, shall be entered in column 16, Form SR-404-G. When the county office has completed and carefully checked the entry in column 16, Form SR-404-G, for each farm receiving a 1940 peanut acreage allotment, the Forms SR-301 and SR-404-G shall be transmitted to the State office as provided in section 95 hereof.

The final peanut yields for all farms will be determined by the State office by making a pro rata adjustment, if necessary, in the

preliminary yields, in order that the weighted average yield for all farms in the county shall conform to the county average yield.

Sec. 63. STATE OFFICE INSTRUCTIONS

Forms SR-404-P shall be checked in the State office as indicated below, and in the event an error is found the incorrect entry should be deleted (but not erased) and the correct entry inserted, using a red pencil.

A. Group 1 Farm Allotments

In order to determine that individual farm acreage allotments have been correctly determined, the State office shall check each allotment item and the totals of columns 7 through 10. After the tabulation for a county has been approved by the State office, the copies of the Forms SR-404-P shall be detached and retained in the State office files. The original Forms SR-404-P shall then be returned to the county office and the county committee instructed to notify the operators of their 1940 acreage allotments on Form SR-432 in accordance with the instructions in section 104 hereof.

B. Group 2 Farm Allotments

The State office shall check each entry in column 10 and if any such entry is in excess of the entry in column 8, it shall be corrected.

Data for all columns shall be summarized by counties for all group 2 farms in the State before allotments for such farms are released to counties. The State office shall review the county totals of the indicated allotments as well as the data for individual farms. If it is found that the county committee recommendations in any county have not been made on an equitable basis, as compared with county committee recommendations in other counties, such committee should be instructed to review its recommendation of acreage allotments for group 2 farms. After all corrections, if any, have been made a State summary shall be prepared. The total of column 10 for all group 2 farms, less the acreage, if any, approved for transfer from the county allotment to group 2 farms in all counties, shall be compared with the State reserve for group 2 farms and if it is equal to or less than the State reserve, the copies of the Forms SR-404-P shall be detached and retained in the State office files. The original Forms SR-404-P shall then be returned to the respective counties and the county committees instructed to notify the operators of their 1940 peanut acreage allotments. If the total of column 10 for all group 2 farms, less the acreage, if any, approved for transfer from the county allotment to group 2 farms in all counties, is in excess of the State reserve for such farms, it will be necessary to reduce the farm acreage allotments in column 10.

In the event the allotments are reduced, enter the State reserve for group 2 farms as item 1 on the State summary for group 2 farms. As item 2 enter the total of column 10, less the acreage, if any, approved for transfer from the county allotment to new farms in all counties for all group 2 farms. As item 4 enter the result, carried at least four places beyond the decimal point, obtained by dividing item 1 by item 2. Final allotments for group 2 farms in all counties for

which no acreage was transferred from the county allotment to group 2 farms will be determined by multiplying the entry in column 10 by the factor obtained as outlined above and will be entered in column 11. Final allotments for group 2 farms in counties for which a portion of the county allotment has been transferred for allotment to group 2 farms in that county will be determined by multiplying each entry in column 10 by a factor determined by executing the following table for each of such counties:

1. Total of column 10, Form SR-404-P, for group 2 farms	-----
2. Total acreage transferred for group 2 farms from county allotments (item 7 (a), Form SR-404-P)	-----
3. Excess acreage (1-2)	-----
4. Apportionment factor used for group 2 farms in counties where no acreage is transferred from county allotment for such farms	-----
5. County share of State reserve for new growers (3×4)	-----
6. Total allotment for group 2 farms in county (2+5)	-----
7. County apportionment factor (6÷1)	-----

C. Normal Yields

The State office shall review each preliminary yield in line 7, column K, table 3, Form SR-301, and shall check each such yield against the respective entry in column 16, Form SR-404-G. Final yields shall be determined as follows:

Enter in the box below column 16, Form SR-404-G, the page totals of the extensions obtained by multiplying the final peanut acreage allotments in column 15 by the preliminary yields in column 16. A county summary of such page totals shall be obtained and if the weighted average of the yields in column 16 does not exceed and is not more than approximately 5 pounds less than the county average yield, the yields in column 16 shall be approved as final; in which case the amount, if any, by which such weighted average yield is less than the county normal yield multiplied by the total of the final allotments in column 15, shall constitute a county production reserve for the correction of errors.

If the weighted average of the preliminary yields shown in column 16, Form SR-404-G, exceeds or is more than approximately 5 pounds less than the county average yield, it will be necessary to make a pro rata adjustment of all yields in column 16 and a county adjustment factor shall be obtained as follows:

(1) A county production reserve shall be determined by the State office. Such reserve shall be the amount which it is estimated is sufficient to provide for the correction of errors, which should not exceed approximately 5 pounds times the total of the final acreage allotments in column 15.

(2) Deduct the county production reserve from the product obtained by multiplying the total of the final allotments in column 15 by the 1940 county normal yield. Compute the county yield adjustment factor by dividing the result so obtained by the county total of the extension totals entered in the boxes below column 16, Form SR-404-G, and enter the result, carried at least four places beyond the decimal point, in the heading of column 17.

Enter in column 17, Form SR-404-G, the yield obtained by multiplying the yield in column 16 by the county yield adjustment factor. Enter in the box below column 17 on each page the page total of the extensions obtained by multiplying the final acreage allotments in

column 15 by the yields in column 17. A county total of such extensions shall be obtained and such county total plus the production reserve under (1) above, adjusted if necessary, must not exceed the product obtained by multiplying the total of the acreage allotments in column 15 by the 1940 county normal yield.

When the normal yields for the farms in any county have been finally approved, the Forms SR-301 and SR-404-G shall be returned to the county office as provided in section 96 hereof. The county committee shall be advised of the county production reserve available for the correction of errors and shall be instructed to (1) notify operators of the 1940 normal yields established for their farms on Form SR-436 in accordance with the instructions in section 97 hereof, and (2) enter the final 1940 yield in line 7, column L, table 3, Form SR-301.

Sec. 64. EXECUTION OF TABLE 3, FORM SR-301

Data for 1940 shall be entered in table 3, Form SR-301, in accordance with the following instructions, for each farm in counties designated as commercial peanut counties under the 1940 Agricultural Conservation Program and on which commercial peanuts were produced in 1940.

(1) Kind of Record

A symbol shall be entered in the margin to the right of column L, line 7, describing the kind of record from which the 1940 acreage and production data are secured.

(a) The letter "R" shall be entered if both the acreage and production data are based on reliable records. **Reliable records** of acreage are measurements under the 1940 program. **Reliable records** of production are authentic picker or thrasher receipts. The records shall be carefully examined by the county committee, and, if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used if the acreage data are based on **reliable records**, but the production is not supported by picker or thrasher receipts.

(c) The letter "X" shall be used if the acreage is obtained from reports by the operator and not supported by **reliable records**.

If records of production are not furnished by the operator, the production should be obtained from the 1940 performance report and shall be adjusted by the county committee if necessary.

(2) Columns G and H

Enter in line 7, column H, the 1940 acreage of peanuts from the 1940 performance report, as soon as available. Enter in column G the 1940 production if authentic records are submitted by the operator. Farm operators should be notified that records of 1940 production will be required in determining normal yields for 1941 and should be requested to furnish authentic records as soon as possible after peanuts have been thrashed, and in no case later than December 1, 1940. For those farms for which records of 1940 production have not been furnished by December 1, 1940, enter in column G the 1940 production furnished by the operator when performance was checked. Such production may be adjusted by the county committee, if necessary, to reflect the true production of the farm in 1940. Enter the total of the acreage and production in lines 3 through 7, columns G and H, in the respective column in line 13.

(3) Column I

The yields to be entered in lines 7 and 13, column I, shall be computed by dividing the production in column G by the acreage in column H.

(4) Columns J, K, and L

Enter in line 7, columns K and L, the 1940 preliminary and final normal yields from columns 16 and 17, respectively, Form SR-404-G. Enter in line 8, column J, the weighted average yield for the period 1936 through 1940 (line 13, column G, divided by line 13, column H).

Sec. 65. APPORTIONMENT OF RELEASED PEANUT ACREAGE ALLOTMENTS**A. County Office Instructions****(1) GENERAL**

Those parts of the 1940 peanut acreage allotments released by operators of group 1 farms because they will not be used shall be reapportioned to other farms within the county in accordance with these instructions. The county committee shall designate the group 1 farms within the county to which such allotment shall be reapportioned basing its designation upon the tillable acreage on the farm available for the production of peanuts, other physical facilities affecting the production of peanuts, and the need of the operator for an additional allotment to meet the requirements of the families engaged in the production of peanuts on the farm.

(2) RELEASE OF UNUSED ALLOTMENTS

Before reapportioning released peanut acreage allotments to other farms within the county, it will be necessary to first obtain a full summary of the peanut acreage allotments released. Each operator desiring to release any part or all of the peanut acreage allotment for his farm shall execute Form SR-427-P, "Release of Unused 1940 Peanut Acreage Allotments," and shall file such form with the county office not later than the date set by the State committee, which date shall be not later than April 15, 1940. The operator's signature must be witnessed and also must be verified in the county office and checked by the county committee. When each Form SR-427-P is received in the county office, the name of the operator, serial number of the farm, and the 1940 peanut acreage allotment for the farm shall be verified by checking against the appropriate entries on Form SR-404-P. If any item on Form SR-427-P is found to be in error, the form shall be returned to the operator for correction and re-execution.

Each Form SR-427-P shall be examined by the county committee and, if the acreage released by the farm operator is approved by the county committee, such approval shall be indicated by the signature of a member of the county committee on Form SR-427-P. The county committee shall not approve the release of any peanut acreage allotment if it has reason to believe that the acreage to be planted to peanuts for market on the farm will be in excess of the farm's acreage allotment.

The total acreage released within the county is available for making upward adjustments in the allotments established for group 1 farms within the county and, as soon as possible after the closing date for filing Forms SR-427-P, the county committee shall distribute the released acreage among such farms in accordance with the instructions contained in section 62 A (2) hereof. In distributing the released acreage, the county committee shall correct the entries in columns 9 and 10 for each farm receiving an additional allotment from the released acreage. In making such corrections the original entries in columns 9 and 10 shall be lined out and the revised or final entries inserted, using a red pencil. When the county committee has distributed the released acreage available, the county office shall furnish the State office with a summary setting forth

- (1) The following data for each farm for which a Form SR-427-P was filed: (a) 1940 serial number, (b) name of the 1940 operator, (c) the original 1940 peanut allotment, (d) acreage released, and (e) revised 1940 peanut allotment; and
- (2) The following data for each farm receiving an additional allotment from the released acreage reserve: (a) 1940 serial number; (b) name of the 1940 operator; (c) the original entry in column 9, Form SR-404-P; (d) the original entry in column 10, Form SR-404-P; (e) the revised entry in column 9, Form SR-404-P; and (f) the revised entry in column 10, Form SR-404-P.

When the county committee's distribution of the released acreage has been approved by the State office, the operators of the farms from which peanut allotments were released and the farms which received additional allotments shall be notified of their revised 1940 allotments in accordance with the provisions of section 104 hereof.

B. State Office Instructions

Upon receipt of the summaries from each county, the State office shall check the committee's distribution of the released acreage and if it is found that (1) the acreage distributed is not in excess of the acreage released and (2) the increases in acreage allotments have been made in accordance with the instructions in section 62 A (2) hereof, the county committee's distribution shall be approved and the State office copies of the listing sheet, Form SR-404-P, shall be corrected as indicated in the summaries to agree with the county office copy. Upon approval by the State office, the county office shall be advised immediately that the county committee's distribution has been approved and shall be instructed to notify the operators of their revised peanut acreage allotments as provided in section 104 hereof.

Part VII.—COMMERCIAL VEGETABLES

Sec. 71. GENERAL INSTRUCTIONS

A. Eligible Farms

Commercial vegetable allotments will be determined for each farm in counties included in the commercial vegetable-producing area on which the average acreage of land normally planted to commercial vegetables is 3 acres or more.

B. Definitions

Commercial vegetables means the acreage of annual vegetables or truck crops (including potatoes not in the commercial potato area, sweet potatoes, tomatoes, sweet corn, cantaloupes, annual strawberries, commercial bulbs and flowers, but excluding watermelons and also peas for canning or freezing, sweet corn for canning, and sweet potatoes for starch) of which the principal part of production is sold to persons not living on the farm: *Provided*, That in any county designated by the State committee with the approval of the Agricultural Adjustment Administration as a county in which substantially all tomatoes, pimientos, peppers, or cabbage grown are produced for canning, and in which it is administratively practicable to distinguish between such crops for canning and for other purposes, tomatoes, pimientos, peppers, or cabbage for canning shall not be classified as commercial vegetables.

Commercial-vegetable area means counties or administrative areas for which the 1936-37 average acreage of commercial vegetables (other than potatoes, sweetpotatoes, cantaloupes, and annual strawberries) is 200 acres or more; except that any such county or area for which the State committee, with the approval of the Agricultural Adjustment Administration, determines that the distribution of commercial vegetables from such county or area is confined to small local markets, that there is no tendency towards acreage expansion in such county or area, and that its elimination would not jeopardize the effectiveness of the program, may be designated as a noncommercial county.

Sec. 72. COUNTY OFFICE INSTRUCTIONS

A. Execution of Form SR-404-VQ

In all counties which did not have commercial-vegetable allotments in 1939 the vegetable questionnaire, Form SR-404-VQ, shall be mailed to every farm operator listed on Form SR-304-G prior to the tabulation of data on Form SR-404-V in order to obtain a report of the vegetable acreage in 1936, 1937, 1938, and 1939 on each farm. (The questionnaire will not be used in counties which had commercial-vegetable allotments in 1939, and Form SR-404-V will be executed for

such counties as outlined in the footnote following the table in subsection B hereof.) This questionnaire must be mailed from the county office to farm operators as soon as possible after it is determined that such county is included in the commercial-vegetable area.

It is necessary that this report be filled out in accordance with the definition of commercial vegetables given on such report. Every farm operator should be requested to make a return. The minimum number of returns from producers will contain reports from all farms for which Form SR-312 shows 3 acres or more of commercial vegetables in 1939. It is important, however, that a questionnaire be received from each farm in the county even though no commercial vegetables are grown on the farm.

B. Tabulation of Form SR-404-V

All data with respect to commercial-vegetable allotments for 1940 will be listed on Form SR-404-V, "Listing Sheet for 1940 Farm Commercial Vegetable Acreage Allotments." Enter in the spaces provided on each page of Form SR-404-V the page number and name of the county and State. Data for each farm on which the average acreage normally planted to commercial vegetables is 3 acres or more shall be listed on Form SR-404-V. A block of two lines shall be used for each farm and columns 1 through 8 of the first line of the block shall be filled out in accordance with the following instructions, using a black pencil. No entries shall be made in columns 9, 10, and 11 in the first line of the block for each farm. References printed in the headings of columns 5 through 8 of the listing sheet shall be disregarded.⁵

Column number and heading	Source of information
1. 1939 serial number.....	Form SR-301.
2. 1940 serial number.....	Form SR-301, if renumbered in 1940.
3. Name of operator.....	Form SR-301.
4. 1939 tilled acreage.....	Section IV, Form SR-312, or line 1, column D, Form SR-301.
5. 1936 commercial-vegetable acreage..	Item 1, Form SR-404-VQ.
6. 1937 commercial-vegetable acreage..	Item 2, Form SR-404-VQ.
7. 1938 commercial-vegetable acreage..	Item 3, Form SR-404-VQ.
8. 1939 commercial-vegetable acreage..	Item 4, Form SR-404-VQ.

After the listing sheet has been executed as indicated above the data in columns 5 through 8 shall be carefully reviewed by the county committee, with the assistance of the community committees. The data for each farm shall be compared with the measured acreage of vegetables, if any, for the farm under agricultural adjustment programs. The acreage data as reported by the producer for each year shall be adjusted, if necessary, by the committee. The committee will enter its recommendation, **using a red pencil**, in the same column on the line immediately below the entry for each year.

⁵ For counties that had commercial vegetable allotments in 1939 use the references in the heading of columns 5 through 8, Form SR-404-V, except that in such counties that do not have potato allotments in 1940 the reference in the heading of column 7 should be changed to read as follows: ("Line 5, column C or D, plus line 8, column C, SR-208, or line 3, column C or D, plus line 6, column C, SR-213").

Column 9 of the second line for each farm shall be executed by entering the average of the entries made in red. This average will be the total of the red entries in columns 5 through 8 divided by the number of entries in such columns and shall be entered in column 9 in red.

Column 10 of the second line for each farm shall be executed by the community committee. It shall enter in this column its recommended 1940 commercial vegetable acreage allotment, on the basis of the average acreage of vegetables for market customarily grown on the farm (columns 5 through 9) with adjustments for abnormal weather conditions, taking into consideration the tillable acreage, type of soil, production facilities, crop rotation practices, and changes in farming practices.

C. Transmittal of Forms SR-404-V to State Office

After data for all farms have been tabulated in columns 1 through 10, page totals of columns 4 through 10 shall be determined and a county summary prepared. Separate totals of the red and black entries must be made. The field audit clerk from the State office shall then review the county summary and the Forms SR-404-V to determine that only eligible farms have been listed and that the entries have been correctly transcribed from Form SR-404-VQ. After his approval has been secured the county summary, together with Forms SR-404-V, shall be transmitted to the State office for further review and determination of the county limit.

D. Determination of Final Allotments

When the tabulation has been returned by the State office the county limit will have been entered in item 1 on the first page of the tabulation. Enter in item 2 the acreage which the county committee determines is required for the correction of errors. Enter in item 3 the result obtained by subtracting item 2 from item 1.

The county committee shall enter in column 11 the final farm commercial vegetable acreage allotment for 1940, taking into consideration the factors considered by the community committee in making its recommendation in column 10.

The members of the county committee shall indicate their approval of the final allotments by entering their signatures and the date on each page of the tabulation. The tabulation shall then be transmitted to the State office for review and approval if found to be correct.

E. Notification of Allotments

When the approved tabulations have been received from the State office, each farm operator shall be notified of his 1940 farm commercial vegetable acreage allotment on Form SR-433, as provided in section 104 hereof.

Sec. 73. STATE OFFICE INSTRUCTIONS

A. Recheck of County Office Work

When the listing sheets, Forms SR-404-V, are first received in the State office all computations and additions and the county sum-

mary shall be checked for accuracy. All data shall be deleted for any farm for which the recommended acreage is less than 3 acres and the county totals corrected accordingly.

B. Determination of County Limit

As soon as the listing sheets have been checked as indicated above, a summary of the data in columns 4 through 10 shall be transmitted to the Southern Division, which in no case shall be later than October 15, 1939, together with a recommended county limit, for determination of the 1940 county commercial vegetable acreage limit. Upon receipt of the approved county limit from the Southern Division, the county limit shall be entered in item 1 on the first page of the tabulation. The tabulation shall then be returned to the county office for the county committee to enter the final farm acreage allotments in column 11.

After the county committee has entered the final farm acreage allotments in column 11 and the tabulation has been returned to the State office, it shall be checked to determine that each entry in column 11 is equal to or greater than 3 acres. If the total of column 11 is not in excess of item 3, the entries in column 11 may be approved as final farm acreage allotments. The copies of Form SR-404-V shall be detached and retained in the State office files. The original Forms SR-404-V shall be returned to the county office and the county committee instructed to notify operators of their 1940 allotments on Form SR-433 as provided in section 104 hereof. If, however, the total of column 11 is in excess of item 3, the State office shall return the tabulation to the county committee for further adjustment.

Sec. 74. EXECUTION OF TABLE 3, FORM SR-301

The 1940 acreage of commercial vegetables shall be entered in table 3, Form SR-301, for each farm.

Enter in line 7, column I, the 1936-39 average acreage from column 9, Form SR-404-V.

Enter in line 7, columns K and L, the preliminary and final 1940 acreage allotment from columns 10 and 11, respectively, Form SR-404-V.

Enter in line 7, column H, the 1940 acreage of commercial vegetables from the 1940 performance report as soon as available.

Part VIII.—FLORIDA CELERY

Sec. 81. ELIGIBLE FARMS

A celery acreage allotment will be determined for each farm on which celery was produced in any of the years 1937 to 1939, inclusive, and also for farms on which celery will be produced in 1940 for the first time since 1936.

Sec. 82. DETERMINATION OF ACREAGE ALLOTMENTS

The procedure outlined below shall be followed in determining celery acreage allotments for individual farms. Data for farms shall be tabulated on Form SR-404-P which shall be designated as Form SR-404-C, "Listing Sheet for 1940 Farm Celery Acreage Allotments." Data for farms will be tabulated in two separate groups; namely, group 1, which will include data for all farms on which celery was produced in any of the years 1937-39, inclusive; and group 2, which will include data for all farms on which celery will be produced in 1940 for the first time since 1936.

A. Group 1 Farms

Allotments for group 1 farms shall be determined first. Enter in the spaces provided on each Form SR-404-C the page number, the name of the county and State, and the group number (1). Data with respect to these farms shall be entered on Form SR-404-C in accordance with the following instructions:

Column number and heading ¹	Source of information
1. 1939 serial number.....	Form SR-301.
2. 1940 serial number.....	Form SR-301, if renumbered for 1940.
3. Name of operator.....	Form SR-208.
4. 1937 acreage of celery.....	Line 8, column B, table 2, Form SR-301.
5. 1938 acreage of celery.....	Line 9, column B, table 2, Form SR-301.
6. 1939 acreage of celery.....	Line 10, column B, table 2, Form SR-301.
7. Total.....	Total of columns 4, 5, and 6.
8. Average acreage.....	See instructions below.
9. Usual acreage.....	See instructions below.

¹ Column heading on each page of the tabulation should be changed as indicated.

Before the total of columns 4, 5, and 6 is entered in column 7, entries with respect to any year which is determined by the county committee to be abnormal should be stricken out and such entry should not be included in the total in column 7. Enter in column 8 the three-year annual average which will be obtained by dividing the total in column 7 by the number of years included in such total. Enter in column 9 the result obtained as follows:

(a) If the entry in column 8 represents the average of 3 years, transfer such entry to column 9.

(b) If the entry in column 8 represents the average of 2 years, enter 90 percent of column 8 in column 9.

(c) If the entry in column 8 represents 1 year, enter 80 percent of column 8 in column 9.

The county committee, with the assistance of other local committees, shall recommend and enter in column 10 a recommended 1940 celery acreage allotment for each farm taking into consideration tillable acreage on the farm, crop rotation practices, adaptability of the soil to the production of celery, drainage, and/or irrigation facilities on the farm, and giving special consideration to small farms. In no case should the recommended 1940 acreage allotment vary more than 25 percent from the usual acreage in column 9 determined as indicated above.

Column 11 will be left blank and will be used only in the event the State office finds it necessary to reduce all recommended acreage allotments for group 1 farms pro rata in order to come within the county celery acreage allotment.

As soon as the acreage tabulation for group 1 farms is completed and approved by the county committee, it shall be transmitted to the State office for audit and approval by the State committee if found to be correct. After the county committee has received the State committee's approval of the acreage allotments, each operator shall be notified of the 1940 acreage allotment established for his farm in accordance with the instructions contained in section 104 hereof.

B. Group 2 Farms

Operators of group 2 farms must advise the county committee prior to February 1, 1940, that celery will be produced thereon in 1940 for the first time since 1936. Data for group 2 farms shall be tabulated on Form SR-404-P as indicated for group 1 farms. Enter in the spaces provided on each Form SR-404-C the page number, the name of the county and State, and the group number (2). Columns 1 through 3 shall be tabulated in accordance with the instructions for group 1 farms. The remaining columns shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
4. Intended 1939 acreage of celery	As reported by operator.
5. Recommended 1940 acreage allotment-----	As recommended by community committee but not in excess of column 4.
6. Recommended 1940 acreage allotment-----	As recommended by county committee but not in excess of column 4.
7. Approved 1940 acreage allotment-----	This column will be used only if adjustments are required from the recommended allotments entered in column 6.

In recommending acreage allotments for group 2 farms, community and county committeemen shall take into consideration allotments established for similar farms in group 1 and in no case should they recommend an acreage allotment in excess of 75 percent of the allotments established for similar farms in group 1.

As soon as the acreage tabulation for group 2 farms has been completed and approved by the county committee it shall be transmitted to the State office for analysis which in no event shall be later than February 5, 1940. After the county committee has received notice of the allotments approved by the State committee for group 2 farms, each operator should be notified of the 1940 acreage allotment established for his farm in accordance with the instructions contained in section 104 hereof.

C. Determination of Final Allotments for Group 2 Farms

As soon as performance has been checked on each group 2 farm the 1940 measured acreage of celery shall be compared with the acreage allotment for the farm, and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. The final farm acreage allotment for group 2 farms shall be entered in column 10 after performance has been checked and after columns 4 and 5, Form SR-404-G, have been executed in accordance with the instructions in section 99 hereof and shall be the final farm celery acreage allotments as entered in column 5, Form SR-404-G.

Sec. 83. DETERMINATION OF NORMAL YIELDS PER ACRE

After the acreage allotments for group 1 and group 2 farms have been approved by the State committee and have been entered in column 5, Form SR-404-G, in accordance with the instructions in section 95, normal yields shall be determined in accordance with the following procedure:

The county committee, with the assistance of other local committees in the county, shall determine and enter in line 11, column I, table 2, Form SR-301, a normal yield for celery for each farm. The normal yield of celery for any farm shall be determined on the basis of yields of celery made on the farm with due consideration for type of soil, production practices, and the general fertility of the land. The average yield for all farms in the county shall not exceed the county yield established by the Secretary.

After preliminary yields have been recommended for all farms, the preliminary yields in line 11, column I, table 2, Form SR-301, shall be entered in column 6 (b), Form SR-404-G. When the county office has completed and carefully checked the entry in column 6 (b), Form SR-404-G, for each farm receiving a 1940 celery allotment, the Forms SR-301 and SR-404-G shall be transmitted to the State office as provided in section 95 hereof.

The final celery yields for all farms will be determined in the State office by making a horizontal adjustment, if necessary, in the preliminary yields of the committee, in order that the weighted average yield for all farms in the county shall conform to the county average yield.

Sec. 84. STATE OFFICE INSTRUCTIONS

Forms SR-404-C shall be checked in the State office as indicated below, and in the event an error is found the incorrect entry should be deleted (but not erased) and the correct entry inserted, using a red pencil.

A. Group 1 Farm Allotments

In order to determine that the individual farm acreage allotments have been correctly determined, the State office shall check each recommended acreage allotment to see that it does not vary from the usual acreage in column 9 by more than 25 percent and shall also check to determine that the total of the recommended acreage allotments does not exceed the county allotment. If the total of the recommended acreage allotments exceeds the county allotment, the recommended allotments in column 10 shall be reduced pro rata and the final farm acreage allotments entered in column 11. After the tabulation for a county has been approved by the State committee, the copies of Forms SR-404-G shall be detached and retained in the State office files. The original Forms SR-404-G shall then be returned to the county office and the county committee instructed to notify operators of their 1940 allotments.

B. Group 2 Farm Allotments

The State office shall check each entry in column 6 and if it is in excess of the entry in column 4, it must be corrected. The State office shall also check to determine that each entry for group 2 farms is correct. The State committee should review the county totals of the indicated allotments as well as the data for individual farms and if it is found that the county committee recommendations for any county have not been made on an equitable basis, such committee should be instructed to review its recommendations of acreage allotments. After all corrections, if any, have been made, a State summary should be prepared and the total of the recommended acreage allotments for group 2 farms compared with the State reserve for group 2 farms. If the total acreage allotments recommended are not in excess of the State reserve, the recommended allotments in column 6 will be final. If the total recommended allotments for group 2 farms are in excess of the State reserve, the allotment for all group 2 farms will be reduced pro rata and the State office will compute and enter the final acreage allotments in column 7.

As soon as the allotments for group 2 farms are approved by the State committee, the copies of Forms SR-404-C shall be detached and retained in the State office files. The original Forms SR-404-C shall then be returned to the county office and the county committee instructed to notify operators of their 1940 acreage allotments.

C. Normal Yields

The State office shall review each preliminary yield in line 11, column I, table 2, Form SR-301, and shall check each such yield against the respective entry in column 6 (b), Form SR-404-G. Final yields shall be determined as follows:

Enter in the box below column 6, the page totals of the extensions obtained by multiplying the final celery acreage allotments in column 5 by the preliminary yields in column 6 (b). A county summary of such page totals shall be obtained. If the weighted average yield of the yields in column 6 (b) does not exceed and is not more than 2 crates less than the county normal yield, the yields in column 6 (b) shall be approved as final; in which case the amount, if any, by which

such weighted average yield is less than the county normal yield multiplied by the total of the final allotments in column 5, shall constitute a county production reserve for the correction of errors.

If the weighted average of the preliminary yields in column 6 (b), Form SR-404-G, exceeds or is more than two crates less than the county normal yield, it will be necessary to make a horizontal adjustment of all yields in column 6 (b) and a county yield adjustment factor shall be obtained as follows:

(a) A county production reserve shall be determined by the State office. Such reserve shall be the amount which it is estimated is sufficient to provide for the correction of errors, which generally will be approximately one crate times the total of the final celery allotments in column 5. Deduct the county production reserve from the product obtained by multiplying the total of the final allotments in column 5 by the 1940 normal yield.

(b) Compute the county yield adjustment factor by dividing item (a) by the county total of the extension totals entered in the box below column 6, Form SR-404-G, and enter the result, carried at least four places beyond the decimal point, in the heading of column 7.

Enter in column 7, Form SR-404-G, the yield obtained by multiplying the yield in column 6 (b) by the county yield adjustment factor. Enter in the space provided for the total of column 8 the page total of the extensions obtained by multiplying the final acreage allotment in column 5 by the yield in column 7. A county total of such extensions shall be obtained and such county total plus the production reserve under (a) above, adjusted, if necessary, must not exceed the product obtained by multiplying the total of the acreage allotments in column 5 by the 1940 normal yield.

When the normal yields for the farms in any county have been finally approved, the Forms SR-301 and SR-404-G shall be returned to the county office as provided in section 96 hereof. The county committee shall be advised of the county production reserve available for the correction of errors and shall be instructed to (1) notify each operator of the normal yield established for his farm on Form SR-436 in accordance with the instructions in section 97 hereof and (2) enter the final 1940 normal yield in line 11, column J, table 2, Form SR-301.

Sec. 85. EXECUTION OF TABLE 2, FORM SR-301

Data shall be entered in Table 2 for each farm on which celery was harvested in 1940 in accordance with the following provisions.

(1) Kind of Record

A symbol shall be entered in the margin to the left of column A, line 11, describing the kind of record from which the 1940 production and acreage are secured. The double crop acreage should be entered and encircled and designated in the left margin.

(a) The letter "R" shall be used if both the acreage and production are based on **reliable records**. **Reliable records** are Agricultural Adjustment Administration records of measurements for acreage and authentic sales receipts for the entire crop for production or other records of production acceptable to the county committee. The records shall be carefully examined by the county committee and, if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used if the acreage is obtained from reliable records, but the production is not supported by reliable records.

(c) The letter "X" shall be used if the acreage is reported by the operator and not supported by reliable records.

If records of production are not furnished by the operator the production should be obtained from the 1940 performance report and shall be adjusted by the county committee, if necessary. If celery was not produced on the farm in 1940 the space in columns A, B, and C should be lined out.

(2) Line 11—1940

Enter in column B the 1940 acreage of celery from the 1940 performance report as soon as available. Enter in column A the 1940 production as reported by the operator and adjusted by the county committee, if necessary. Enter in column C the yield obtained by dividing the entry in column A by the entry in column B. Enter in column D the total production for the years 1937-39, inclusive. Enter in column E the total acreage for the years 1937-39, inclusive. Enter in column F the average acreage for 1937-39 obtained by dividing the entry in column E by 3. Enter in column G the 1940 usual acreage from column 9, Form SR-404-G. Enter in column H the yield derived by dividing the total production in column D by the total acreage in column E. Enter in column J the final 1940 normal yield for the farm as shown in column 7, Form SR-404-G.

Part IX. GENERAL AND TOTAL SOIL-DEPLETING ACREAGE ALLOTMENTS

Sec. 91. GENERAL INSTRUCTIONS

Forms SR-404-G, "Listing Sheet for all 1940 Farm Acreage Allotments and Normal Yields," will be used in all counties in the Southern Region for (1) determining 1940 total and general soil-depleting acreage allotments, (2) determining 1940 farm normal yields, and in area A for determining farm productivity indexes, (3) listing the 1940 acreage of special crops, and (4) bringing together for convenient reference all farm acreage allotments and yields.

The total soil-depleting acreage allotment for any farm will be determined by adding to the special crop acreage allotments, if any, excluding the acreage allotments determined for commercial vegetables and potatoes, an acreage allotment determined for general soil-depleting crops. General soil-depleting acreage allotments will be determined on the basis of good soil management, tillable acreage on the farm, type of soil, topography, degree of erosion, the acreage of all soil-depleting crops customarily grown on the farm, and the acreage allotments for general soil-depleting crops determined under the 1939 Agricultural Conservation Program, taking into consideration allotments determined for individual soil-depleting crops for 1940. The general allotment for any farm shall be comparable with the allotments determined for other farms in the same community which are similar with respect to such factors.

Forms SR-404-G shall be prepared first only for the purpose of determining 1940 general and total soil-depleting acreage allotments and shall be designated as **"First Tabulation."** **Only one copy of the first tabulation shall be prepared.** After all splits and combinations have been made in accordance with the instructions in section 102 hereof, and after all new farm allotments have been determined, data listed on the first tabulation of Form SR-404-G shall be relisted on Form SR-404-G according to the 1940 farm serial number and shall be designated as **"Final Tabulation."** Farm yields for each special crop and productivity indexes for general crops shall be determined on the final tabulation as provided in the applicable part of this Bulletin 402. After all yields and productivity indexes have been determined, a copy of the final tabulation shall be prepared for use in the State office. All basic data to be entered on 1940 applications for payment shall be taken from the final tabulation of Forms SR-404-G in the county office and shall be checked against such forms in the State office.

For any farm for which a Form SR-101 or Form SR-102 has not been executed, such form shall be executed within the time limit set by the State committee for executing work sheets in the State. This will **not** include farms which were reconstituted under previous programs if a Form SR-101 or Form SR-102 has been executed for land included in these farms. If it is necessary to execute Form SR-101

for any farm, such form shall be executed in accordance with instructions contained in the applicable bulletins except that in columns G and H data will be entered with respect to the year 1939. If it is necessary to execute Form SR-102 for any farm, the weighted average yield for all farms (including those for which a Form SR-102 is executed under the 1940 program) of the commodity used in establishing the acreage required to produce food and feed crops for home consumption on the farm shall not be less than 95 percent of the official county average yield of that commodity. Such weighted average yield must be carefully determined before any 1940 general crop acreage allotments are released to farm operators in the county.

Sec. 92. FARMS FOR WHICH A TOTAL SOIL-DEPLETING ACREAGE ALLOTMENT WILL BE DETERMINED

A total soil-depleting acreage allotment shall be determined for each farm in Area A and for each farm in Area B for which a special allotment (excluding a commercial vegetable allotment) is determined.

Sec. 93. COUNTY OFFICE INSTRUCTIONS FOR FIRST TABULATION

A. Grouping of Farms

Farms shall be classified by the county committee in the following groups with respect to general soil-depleting crops, and every farm listed on Form SR-304-G under the 1939 program must be on Form SR-404-G in the proper groups, under the 1940 Agricultural Conservation Program.

(1) AREA A

(a) **Group 1** shall include all farms for which a general crop acreage allotment was determined under the 1939 Agricultural Conservation Program.

(b) **Group 2** shall include those farms for which a general crop acreage allotment was not determined under the 1939 Agricultural Conservation Program.

(2) AREA B

(a) **Group 1-GA** shall include all farms on which general crops or livestock are normally produced for market and which were included on Forms SR-304-G under the 1939 program. The county committee, assisted by representatives of all local committees, shall carefully review the data for each farm and accurately determine all farms in the county that normally produce general crops or livestock for market so that such farms may be properly classified in group 1-GA.

(b) **Group 1-GB** shall include farms on which general crops or livestock are not normally produced for market which were included on Forms SR-304-G and will also include any of such farms which were not tabulated on Forms SR-304-G under the 1939 program.

(c) **Group 2** shall include all farms on which general crops or livestock are normally produced for market and which were not included on Forms SR-304-G under the 1939 program.

B. Listing of Data on First Tabulation

Data for all farms shall be tabulated in the county office on Form SR-404-G as hereinafter provided and shall be listed for farms as constituted in 1939. A separate tabulation shall be prepared for each administrative area and for each group. Enter in the spaces provided on each page, the page number, the name of the county and State, and the group symbol. Data shall be entered on Form SR-

404-G in accordance with the following instructions and no entries shall be made in columns other than those specified:

Column number and heading	Source of information
1. 1939 serial number-----	Form SR-301.
3. Name of operator-----	Form SR-301.
5. Approved cotton allotment ¹ ---	Column 15, Form ACP-108.
10. Approved tobacco or rice allotment.	Applicable Form 40-Tobacco; or for rice, column 9, Form SR-404-R.
15. Approved peanut allotment or sugarcane for sugar acreage.	For peanuts, column 10, Form SR-404-P; or for sugarcane for sugar, 1939 proportionate share.
18. 87 percent of 1940 wheat allotment. ²	87 percent times column 19, Form SR-404-G.
19. Approved wheat allotment----	Column 9 or 10, whichever is applicable, Form SR-404-W.
21. 1939 measured tilled acreage--	Section IV of Form SR-312.
22. 1939 total soil-depleting acreage allotment.	Column 22, Form SR-304-G. ³
23. Total 1940 special allotments--	Total columns 5, 10, 15, and 18. ⁴
24. Indicated 1940 general allotment.	In Area A—Column 22 minus column 23; in Area B—column 19, Form SR-304-G. (If the farm was not included on Form SR-304-G but was included on Form SR-204-GA or SR-204-GB under the 1938 program, enter in column 24 the approved 1938 general allotment from column 21 or column 25, whichever is applicable, Form SR-204-GA, or from column 16 or column 17, whichever is applicable, Form SR-204-GB.)
25. 1939 acreage general crops----	Section II, Form SR-312. ⁵
28. 1939 approved productivity ⁶ ---	Area A—leave blank. Area B—column 21 minus column 23.

¹ In Florida celery area, enter the 1940 celery acreage allotment from column 10 or 11, whichever is applicable, Form SR-404-C.

² Change the printed heading in column 18 to read "87% of column 19." This column will be used as the wheat acreage to be included in column 23 for the purpose of determining the general allotment only.

³ If column 22, Form SR-304-G, has not been executed for Group 1 farms in Area B, this entry shall be taken from line 3, column D, Form SR-309-A.

⁴ Change the printed instructions in the heading of column 24 to read "Columns 5, 10, 15 and 18."

⁵ The 1939 acreage of general crops may be obtained by subtracting from the total of the column designated "First Crop," section II, Form SR-312, the sum of the acreage in section II, Form SR-312, for the special crops, if any (excluding potatoes and commercial vegetables) for which allotments were determined.

⁶ In Area B change the printed heading in column 28 to read "Cropland available."

Page totals of the data listed in the columns as indicated above shall be entered in the spaces provided on each page. A county summary by groups shall then be prepared in duplicate by entering the page totals on a blank Form SR-404-G and a county total obtained for each column. The county totals of the acreage allotments for each special crop must agree with the county totals on the respective special crop listing sheets.

C. Committee Recommendations

(1) **For farms in Area A.**—Before the committees make their recommendations for general crop acreage allotments, the box for county data at the top of the county summary page shall be executed for each group as follows:

Enter as item 1 the total tilled acreage from column 21. Enter as item 2 the official ratio of total soil-depleting crops to cropland established under the

1937 Agricultural Conservation Program. Enter as item 3 the normal total soil-depleting acreage which will be the result obtained by multiplying item 1 by item 2. Enter in the applicable spaces in item 4 (a), (b), (c), and (d) the sum of the final 1940 acreage allotments for each special crop tabulated in columns 5, 10, 15, and 19 on Form SR-404-G. Enter in the applicable spaces in item 4 (a), (b), (c), and (d) the following percentages: cotton, 148%; tobacco, 114%; rice, 110%; peanuts, 111%; and wheat, 114%. The acreage allotments of special crops shall be multiplied by the respective percentages and the normal acreages so determined shall be entered in the spaces provided in item 4 (a), (b), (c), and (d). The total of such normal acreages shall be entered as item 4. Enter as item 5 the normal general crop acreage determined by subtracting item 4 from item 3.

A completed county summary for each group shall then be transmitted to the State office for approval and for determination of item 6 for each group which will be the general crop acreage allotment for the respective group of farms in the county.

Upon receipt from the State office of the general crop acreage allotment for each group of farms in the county, the committees shall make their recommendations of general crop acreage allotments on the basis of the acreages in columns 21 through 25 and on the basis of the factors outlined in section 91.

The community committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 26. The county committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 27. If the total of column 27 for each group of farms exceeds the county allotment available for the respective group, the State office will make a pro rata adjustment and enter the final general crop acreage allotment in column 29, Form SR-404-G.

After the Forms SR-404-G have been prepared as indicated above, the members of the county committee shall indicate their approval by entering their signatures and the date in the spaces provided on each page of the tabulation. The First Tabulation shall then be transmitted to the State office for review and approval, if found to be correct, and for determining total soil-depleting acreage allotments for individual farms.

(2) **For farms in Area B.**—Before the committees make their recommendations for general crop acreage allotments, the box for county data at the top of the county summary page shall be executed as follows:

(a) **Group 1-GA farms.**—Enter as item 1 the total tilled acreage from column 21. Enter as item 2 the official ratio of total soil-depleting crops to cropland established under the 1937 Agricultural Conservation Program. Enter as item 3 the normal total soil-depleting acreage which will be the result obtained by multiplying item 1 by item 2. Enter in the applicable spaces in item 4 (a), (b), (c), and (d) the sum of the final 1940 acreage allotments for each special crop tabulated in columns 5, 10, 15, and 19, on Form SR-404-G. Enter in the applicable spaces in item 4 (a), (b), (c), and (d) the following percentages: cotton, 148%; tobacco, 114%; rice, 110%; peanuts, 111%; sugarcane for sugar, 100%; and wheat, 114%. The acreage allotments of special crops shall be multiplied by the respective percentages and the normal acreages so determined shall be entered in the spaces provided in item 4 (a), (b), (c), and (d). The total of such normal acreages shall be entered in item 4. Enter as item 5 the normal general crop acreage determined by subtracting item 4 from item 3. Enter as item 6 the smaller of (1) the total of column 24 for group 1-GA farms or (2) 110% of item 5.

The community committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 26. The county committee's recommendation of the general crop acreage allotment for each farm

shall be entered in column 27. The total of column 27 for group 1-GA farms shall not exceed item 6 in the box at the top of the county summary page for group 1-GA farms, unless the total of column 24 is greater than 110 percent of item 5, and the State committee determines that a selectivity in excess of 10 percent exists and recommends an increase in the general crop acreage allotment. If an increase in the general acreage allotment is recommended, it must not exceed the total of column 24 and must be approved by the Director of the Southern Division.

(b) **Group 1-GB farms.**—Data for group 1-GB farms shall be entered in the box at the top of the county summary page for group 1-GB. The description of items in the box for county data shall be disregarded and the following description of items shall be inserted on lines 1 through 4 immediately below the words "County Data":

1. Group 1-GB and group 2 allotment..... acres
2. County reserve percentage..... percent
3. County acreage reserve..... acres
4. Acreage to be allotted..... acres

When the description of items has been inserted, enter in item 1 the total of column 24. A reserve for the correction of errors, for appeals, and for allotments for group 2 farms shall be determined by the county committee. Such reserves shall not be less than 1 percent nor more than 5 percent of item 1, unless the county committee estimates that a larger percentage will be needed to provide acreage allotments which will be fair and equitable for group 2 farms; in which event, such percentage may be increased to the percentage recommended by the county committee. Irrespective of the number of farms in group 2, the allotments to such farms cannot exceed the acreage remaining in the county reserve. Enter as item 2 such county reserve percentage. Enter as item 3 the county acreage reserve which will be the result obtained by multiplying item 1 by item 2. Enter as item 4 the acreage obtained by subtracting item 3 from item 1.

The committees shall make their recommendations for general crop acreage allotments on the basis of the acreage in columns 21 through 25 and on the basis of the factors outlined in section 91.

The community committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 26. The county committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 27. The total of column 27 for group 1-GB farms shall not exceed item 4 in the box at the top of the county summary page for group 1-GB farms.

(c) **Group 2 farms.**—The box for county data at the top of the summary page for group 2 farms shall be executed in accordance with the instructions contained in (2) (a) above for group 1-GA farms; except that, item 6 for group 2 farms shall be the smaller of (1) 110 percent of item 5 on the summary page for group 2 farms, or (2) the acreage remaining in item 3 on the summary page for group 1-GB.

The committees shall make their recommendations for general-crop acreage allotments on the basis of the acreage in columns 21 through 25 and on the basis of the factors outlined in section 91.

The community committee's recommendation of the general-crop acreage allotment for each farm shall be entered in column 26. The county committee's recommendation of the general-crop acreage allotment for each farm shall be entered in column 27. The total of column 27 for group 2 farms shall not exceed item 6 in the box at the top of the county summary page for group 2 farms, unless the acreage remaining in item 3 on the summary page for group 1-GB is greater than 110 percent of item 5, and the State committee finds that a selectivity in excess of 10 percent exists. Any increase in the general-crop acreage allotment must not exceed the acreage remaining in item 3 on the summary page for group 1-GB farms.

After the Forms SR-404-G have been prepared as outlined above, the members of the county committee shall indicate their approval by entering their signatures and the date in the spaces provided on each page of the tabulation. The first tabulation and one copy of each group summary shall then be transmitted to the State office for review and approval if found to be correct.

Sec. 94. STATE OFFICE INSTRUCTIONS FOR AUDITING FIRST TABULATION

(1) Area A

(a) **Determination of county allotments for group 1 farms.**—When the summary page for group 1 farms for any county is received in the State office, such data shall be entered on a State tabulation. At the top of the tabulation enter the title, "General-Crop Allotment Tabulation—Group 1 Farms." The column headings and numbers on the tabulation shall be the same as the item descriptions and numbers in the box for county data on the group 1 summary page; that is, column 1 shall be the tilled acreage; column 2 shall be the county soil-depleting ratio; column 3, the normal total soil-depleting acreage; column 4a, the total cotton allotments for group 1 farms; column 4aa, the total normal cotton acreage represented by the cotton allotments for group 1 farms. Two columns (4b, 4bb, etc.) shall also be prepared for each other special crop for which data are entered in item 4. Column 5 shall be the normal general-crop acreage and column 6 shall be used in computing the general-crop acreage allotment for group 1 farms in the county.

The general-crop acreage allotment for each county to be entered in column 6 of the tabulation for group 1 farms shall be determined by prorating not more than 99.5 percent of the State allotment available for apportionment among counties upon the basis of the normal general-crop acreage shown in column 5 of the tabulation for group 1 farms. A preliminary State apportionment factor shall be furnished the State office by the Southern Division. The entry in column 5 of the tabulation shall be multiplied by the preliminary State apportionment factor and the result, which will be the preliminary general-crop acreage allotment for group 1 farms in the county, shall be entered in column 6.

The State committee shall review the preliminary general-crop acreage allotment for the county and shall recommend a final general-crop acreage allotment for the county. The final general-crop acreage allotment shall be entered in column 7 of the tabulation. It must be remembered that the sum of the final general-crop acreage allotments for all counties in Area A in the State must not exceed 99.5 percent of the State general-crop acreage allotment available for group 1 farms.

As soon as the final general-crop acreage allotment for any county has been determined, the county office shall be notified of the final general-crop acreage allotment for group 1 farms in the county, as shown in column 7 of the tabulation, and shall be instructed to execute columns 26 and 27 of Forms SR-404-G in accordance with the instructions contained in section 93 hereof.

(b) **Determination of county allotments for group 2 farms.**—When the summary pages for group 2 farms have been reviewed for all counties in the State, a tabulation shall be made of the county totals of group 2 farms as outlined above for group 1 farms. At the top of such tabulation enter the title, "General Crop Allotment Tabulation—Group 2 Farms." The normal general-crop acreage in column 5 for group 2 farms shall be multiplied by the factor used in determining the general-crop acreage allotments entered in column 6 of the tabulation for group 1 farms. The resulting product shall be entered in column 6 of the tabulation for group 2 farms. If the sum of column 6 of the tabulation for group 2 farms does not exceed the State reserve for such farms, the entries in column 6 of the tabulation for group 2 farms shall be the general-crop acreage allotments for such farms. If the sum of column 6, however, exceeds the State reserve for group 2 farms, the excess shall be eliminated pro rata, and the general-crop acreage allotments for group 2 farms shall be entered in column 7 of the tabulation for such farms.

(c) **Review of first tabulation.**—When the first tabulation of Forms SR-404-G has been received from the county office, the State office shall check the totals of each column and the county data shown in the box at the top of the county summary page. If found correct and the total of column 27 does not exceed the final general-crop acreage allotment for the county, the allotments may be approved as final and transferred to column 29, Form SR-404-G. If any of the column totals on the listing sheets or the county data entered in the box on the summary page are found to be incorrect, the original entry shall be lined out, but not erased, and the correct entry made directly above, using a red pencil.

(d) **Determination of final farm allotments.**—If the total of column 27 exceeds the final general-crop acreage allotment for group 1 farms for the county, the excess shall be eliminated pro rata as follows: The final general-crop acreage allotment for group 1 farms shall be divided by the total of column 27 for such farms and the ratio, carried four places beyond the decimal point, shall be entered in the heading of column 29, Form SR-404-G. Each entry in column 27 shall be multiplied by the entry in the heading of column 29 and the product shall be entered on the respective line in column 29.

The total of column 27 for group 2 farms shall not exceed the general-crop acreage allotment for such farms. If the total of column 27 for group 2 farms for any county exceeds the general-crop acreage allotment determined for such farms, the excess shall be eliminated pro rata in the same manner as provided for eliminating such excess for group 1 farms. The final general-crop acreage allotments for group 2 farms shall be entered in column 29, Form SR-404-G.

(2) Area B

The State office shall check to see that every farm listed on Form SR-304-G has been included on Forms SR-404-G. The State office shall also review the farms listed in group 1-GA to determine that all farms in the county, covered by a Form SR-301, on which general crops or livestock are normally produced for market have been listed thereon. If any of such farms has been omitted, Forms SR-404-G shall be returned to the county office with instructions for the relisting of farms in the proper groups. The State office shall check the data in the box at the top of the county summary page for each group and each entry in, as well as the total of, column 24 of group 1-GA farms. Item 1 on the summary page for group 1-GB farms must not exceed the difference between the total of column 24 for group 1-GA farms and the total of the general-crop acreage allotments approved for all farms on Forms SR-304-G under the 1939 program.

The total of column 27 for group 1-GA farms shall be checked to determine that such total is not in excess of the general crop acreage allotment as shown in item 6 on the summary page for such farms. The total of column 27 for group 1-GB farms shall be checked to determine that such total is not in excess of the general-crop acreage allotment as shown in item 4 on the summary page for such farms. The total of column 27 for group 2 farms shall be checked to determine that such total is not in excess of the unallotted acreage remaining in item 3 on the summary page for group 1-GB farms.

If the total of column 27 for any group is in excess of the respective group allotment, Forms SR-404-G shall be returned to the county office for further adjustment by the county committee.

After Forms SR-404-G have been audited and approved, the acreage allotments in column 27 shall be transferred to column 29.

(3) Determination of Total Soil-Depleting Allotments and Return of First Tabulation to County Office

The instructions printed in the heading of column 31 shall be disregarded. The total soil-depleting acreage allotment for each farm shall be the sum of the entries in columns 5, 10, 15, 19, and 29, and shall be entered in column 31 in red ink. The general-crop acreage allotment as shown on Forms SR-404-G is only a step in determining the total soil-depleting acreage allotment and will not be used as a basis for computing payments or deductions under the 1940 Agricultural Conservation Program.

When Forms SR-404-G have been audited and approved, the first tabulation shall be returned to the county office and the county committee instructed to notify producers of their 1940 total soil-depleting acreage allotments, as shown in column 31, in accordance with section 104 hereof.

Sec. 95. COUNTY OFFICE INSTRUCTIONS FOR FINAL TABULATION

A. Final Tabulation on Forms SR-404-G

After the reconstitution of farms has been approved in accordance with the instructions contained in section 102 hereof and after the

new farm acreage allotments have been determined, data for all farms shall be listed on Form SR-404-G according to the 1940 serial number in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number.....	Form SR-301 or Form SR-404-G, first tabulation.
2. 1940 serial number.....	Form SR-301, if renumbered in 1940.
3. Name of operator.....	Form SR-301.

COTTON

4. 1940 acreage.....	See section 99 hereof.
5. Approved cotton allotment.....	Column 15, Form ACP-108 (column 18 if any unused allotments are released or re-apportioned in the county).
6. Preliminary yield.....	Line 7, column H, table 1, Form SR-301 (see sec. 8 hereof).
7. Approved yield.....	For use in State office.
8. Approved production.....	For use in State office.

FLORIDA CELERY

4. 1940 acreage.....	See section 99 hereof.
5. Approved allotment.....	Column 10 or 11, whichever is applicable, Form SR-404-C.
6. Preliminary yield.....	Line 11, column I, table 2, Form SR-301.
7. Approved yield.....	For use in State office.
8. Approved production.....	Leave blank.

FLUE-CURED TOBACCO

9. 1940 acreage.....	See section 99 hereof.
10. Approved allotment.....	Column 10, Form 40-Tob.-10.
11. Preliminary yield.....	Leave blank.
12. Approved yield.....	Column 12, Form 40-Tob.-10.
13. Approved production.....	Leave blank pending instructions.

BURLEY TOBACCO

9. 1940 acreage.....	See section 99 hereof.
10. Approved allotment.....	Column 12, Form 40-Tob.-14.
11. Preliminary yield.....	Leave blank.
12. Approved yield.....	Column 18, Form 40-Tob.-14.
13. Approved production.....	Leave blank pending instructions.

TYPE 62 TOBACCO

9. 1940 acreage.....	See section 99 hereof.
10. Approved allotment.....	Column 7 or 10, whichever is applicable, Form SR-404-T-62.
11. Preliminary yield.....	Line 11, column E, table 2, Form SR-301 (see sec. 33c hereof).
12. Approved yield.....	For use in State office.
13. Approved production.....	Leave blank.

RICE

Column number and heading	Source of information
9. 1940 acreage.....	See section 99 hereof.
10. Approved allotment.....	Column 9, Form SR-404-R.
11. Preliminary yield.....	Line 7, column E, table 3, Form SR-301 (see sec. 43 hereof).
12. Approved yield.....	For use in State office.
13. Approved production.....	Leave blank pending instructions.

PEANUTS

14. 1940 acreage.....	See section 99 hereof.
15. Approved allotment.....	Column 10, Form SR-404-P.
16. Preliminary yield.....	Line 7, column K, table 3, Form SR-301 (see sec. 63 hereof).
17. Approved yield.....	For use in State office.

POTATOES

14. 1940 acreage.....	See section 99 hereof.
15. Approved allotment.....	Column 11, Form SR-404-Po.
16. Preliminary yield.....	Line 7, column K, table 3, Form SR-301 (see sec. 53 hereof).
17. Approved yield.....	For use in State office.

SUGARCANE FOR SUGAR

14. 1940 acreage.....	See section 99 hereof.
15. Approved allotment.....	1940 proportionate share.
16. Preliminary yield.....	Leave blank.
17. Approved yield.....	Leave blank.

WHEAT

18. 1940 acreage.....	See section 99 hereof.
19. Approved allotment.....	Column 9 or 10, whichever is applicable, Form SR-404-W.
20. Approved yield.....	Column 12, Form SR-404-W.

COMMERCIAL VEGETABLES

18. 1940 acreage.....	See section 99 hereof.
19. Approved allotment.....	Column 11, Form SR-404-V.
20. Approved yield.....	Leave blank.
21. 1939 measured tilled acreage.....	Section IV, Form SR-312.
22. 1939 total soil-depleting acreage allotment.....	Leave blank.
23. Total 1940 special allotments.....	Leave blank.
24. Indicated 1940 general allotment.....	Leave blank.
25. 1939 acreage general crops.....	Leave blank.
26. Preliminary general allotment—community committee.....	Leave blank.

COMMERCIAL VEGETABLES—Continued

Column number and heading	Source of information
27. Preliminary general allotment—county committee.	Leave blank.
28. 1939 approved productivity---	Area A—column 20, Form SR-304-G. ¹ Area B—leave blank.
29. Approved general acreage allotment.	Column 29, Form SR-404-G, first tabulation.
30. Approved productivity-----	Area A—see instructions in subsection B below. Area B—leave blank.
31. 1940 total soil-depleting acreage allotment.	Column 31, Form SR-404-G, first tabulation.
32. 1940 acreage general crops----	Leave blank pending instructions.

¹ If a productivity index was not approved for the farm in 1939, the county committee shall determine and enter a preliminary productivity index.

B. Area A—Productivity Indexes

Committee recommendations of the productivity of the farm will be based upon the normal yield per acre for the farm of the principal general soil-depleting crop in the county as compared with the normal yield per acre for such crop in the county. If the yield of the principal general crop in the county does not accurately reflect the productivity of a farm, the yield of another crop that does reflect the productivity of the farm may be used. For farms participating in the 1939 program the 1939 productivity index, as shown in column 28, will be the productivity index for 1940 unless adjusted by the county committee. For farms for which a 1939 productivity index was not determined, the community committee shall enter in column 28 a productivity index for the farm. The productivity index for any farm shall be fair and equitable as compared with the productivity index for other farms in the county having similar soils or productive capacity and as contrasted with other farms in the county having different soils or productive capacity.

The productivity indexes approved by the county committee shall be entered in column 30. Enter in the box below column 30 on each page the total of the extensions obtained by multiplying the acreage allotment in column 29 by the productivity index in column 30. The page totals so obtained shall be entered on the county summary and the county total obtained. The weighted average productivity index for all farms in the county or the administrative area determined by dividing the total of column 29 by the total of the production extensions entered in the box below column 30 shall not exceed 100 percent.

C. Transmittal of Final Tabulation to State Office

After the tabulation of Forms SR-404-G has been completed and normal yields for each farm (and productivity indexes in Area A) have been recommended in accordance with the applicable instructions in this bulletin 402, the final tabulation shall be transmitted to the State office, together with Forms SR-301 (and in Area A, a list of the serial numbers for farms for which the operators have elected

to be nongeneral allotment farms in 1940) and the first tabulation of Forms SR-404-G, for audit and approval if found to be correct.

Sec. 96. STATE OFFICE INSTRUCTIONS FOR AUDITING FINAL TABULATION

Upon receipt of the final tabulation, together with Forms SR-301 and the first tabulation on Form SR-404-G, the State office shall audit the final tabulation as follows:

(1) The 1939 and 1940 serial numbers and the name of the operator must agree with Form SR-301;

(2) The final farm acreage allotment for each commodity and the total soil-depleting allotment shall be checked to determine that each has been entered in accordance with the instructions contained in section 95 hereof;

(3) The preliminary yield for each commodity shall be checked to determine that each has been entered in accordance with the instructions contained in section 95 hereof; and final farm yields for each commodity shall be determined in accordance with the instructions contained in the applicable parts of this Bulletin 402;

(4) Each entry in column 21 must agree with the entry in line 1, column D, Section I, Form SR-301; and

(5) The weighted average of all productivity indexes entered in column 30 shall be checked to determine that such weighted average is not in excess of 100.

In the event an incorrect entry is found, it shall be lined out, but not erased, and the correct entry inserted immediately above, using a red pencil.

Nongeneral allotment farms in Area A shall be designated by encircling the line number in the right margin, using a green pencil.

Nonallotment wheat farms shall be designated by encircling the line number in the left margin, using a brown pencil.

The final special-crop acreage allotment for each new farm (group C-2 and group 2), shown on the applicable listing sheet, shall be checked with the appropriate entry for the same farm on Form SR-404-G, final tabulation, and such entry on the final tabulation shall be encircled, using a green pencil. The final acreage allotments for new farms shall be determined and entered on Form SR-404-G as provided in section 99 hereof.

When the final tabulation has been audited and when final yields have been determined and approved, a copy shall be prepared and a copy of the final tabulation shall be retained in the State office files, together with the first tabulation. The county office copy of the final tabulation shall then be returned to the county office, together with the Forms SR-301, and the county committee shall be instructed to notify producers of the final farm yields (and productivity indexes in Area A), as provided in section 97 hereof.

Sec. 97. NOTIFICATION OF NORMAL YIELDS AND PRODUCTIVITY INDEXES

When the approved final tabulation on Form SR-404-G has been received in the county office the final approved 1940 farm yields, and, in Area A, the approved 1940 productivity index, will have been entered in the applicable columns on Forms SR-404-G. Each operator shall be immediately notified on Form SR-436, "Notice of 1940 Farm Normal Yield(s) and Productivity Index."

Form SR-436 shall be prepared in duplicate. Enter in the spaces provided the name of the county, the State, and the county code and farm serial number, the name of the operator, and the 1939 tilled acreage. The approved farm yield for each commodity shall be entered in the spaces provided.

After all entries have been made on Forms SR-436 and have been carefully checked, the original Forms SR-436 shall be signed by the chairman of the county committee and mailed to the operators. The copies of Forms SR-436 shall be retained in the permanent files of the county office.

Sec. 98. NONGENERAL ALLOTMENT FARMS IN AREA A

Nongeneral allotment farm means a farm for which a total soil-depleting acreage allotment (excluding the cotton acreage allotment) of 20 acres or less is determined and the persons having an interest in the general soil-depleting crops planted on the farm in 1940 elect to have such farm considered as a nongeneral allotment farm.

In accordance with the above, the persons on each farm for which either the total soil-depleting allotment or the difference between the total allotment and the cotton acreage allotment does not exceed 20 acres must be given the opportunity to elect as to whether or not the farm is to be considered a nongeneral allotment farm under the 1940 Agricultural Conservation Program. Accordingly, a letter shall be addressed to the 1940 operator of each such farm advising him of this opportunity. There shall be enclosed with the letter a notice to be signed by **all persons** having an interest in the general crops on the farm in 1940 if they wish to have the farm considered as a nongeneral allotment farm.

In order for any farm to be considered a nongeneral allotment farm under the 1940 program, the above-mentioned notice must be filed with the county office not later than March 31, 1940;⁶ unless the notice of the 1940 total soil-depleting allotment was transmitted to the persons on the farm after March 15, 1940. If such notice was transmitted to the persons on the farm after March 15, 1940, the above-mentioned notice must be filed with the county office not later than 15 days after the date shown on the notice.

The letter to the operator of each farm eligible to be considered as a nongeneral allotment farm should read substantially as follows:

DEAR SIR: The records of this office show that you are the 1940 operator of the farm, covered by work sheet serial number ———, which is eligible to be considered as a "nongeneral allotment farm" under the 1940 Agricultural Conservation Program. By nongeneral allotment farm is meant "A farm for which the total soil-depleting allotment determined for the farm, less the cotton allotment, if any, determined for the farm, is 20 acres or less and the persons having an interest in the general crops planted on the farm elect to have such farm considered as a nongeneral allotment farm for 1940." The total acreage allotment for the above-indicated farm less the cotton allotment, if any, is ----- acres.

If the farm is considered as a nongeneral allotment farm, no payment will be made with respect to general crops on the farm; however, as many as 20 acres of soil-depleting crops, other than cotton, may be planted in 1940 without incurring a deduction for overplanting the total soil-depleting allotment, and a larger soil-building allowance will be available than could otherwise be established.

⁶ Or such earlier date as may be recommended for any county or area by the State committee and approved by the Director of the Southern Division.

If the persons having an interest in the general crops planted on the farm in 1940 wish to have the farm considered as a nongeneral allotment farm, the enclosed form must be executed by all persons having an interest in the general crops planted on the farm in 1940 and filed with this office not later than March 31, 1940.

Secretary, County Agricultural Conservation Association.

The work sheet serial number to be entered in the first paragraph of the letter shall be secured from Form SR-404-G. The acreage to be entered in the last line of the first paragraph of the letter shall be the total soil-depleting acreage allotment in column 31, Form SR-404-G, minus the final cotton acreage allotment, if any, in column 5.

The form to be enclosed for execution by the persons on the farm in the event they elect to have the farm considered as a nongeneral allotment farm should read substantially as follows:

-----, *Secretary.*
 (Name)

County Agricultural Conservation Association

 (Address)

DEAR SIR: In accordance with your letter enclosing this notice, we, the undersigned producers, are all the persons who will have an interest in the general soil-depleting crops planted, or to be planted on the farm in 1940, and we hereby elect to have this farm, covered by work sheet serial number -----, considered as a nongeneral allotment farm for the year 1940. By this election we understand that no payment will be made with respect to general crops on this farm in 1940, but that the maximum payment which may be earned by carrying out soil-building practices on the farm will be increased and that we may grow soil-depleting crops, other than cotton, on as many as 20 acres of land on this farm without incurring a deduction because of overplanting the total acreage allotment.

----- (Date)	----- (Signature)
----- (Date)	----- (Signature)
----- (Date)	----- (Signature)
----- (Date)	----- (Signature)
----- (Date)	----- (Signature)

Sec. 99. TABULATION OF 1940 CROP ACREAGES AND DETERMINATION OF ALLOTMENTS FOR NEW FARMS

A. Execution of columns 4, 9, 14, and 18, Form SR-404-G

In order that county summaries of the acreages devoted to special soil-depleting crops in 1940 may be obtained when requested, the 1940 measured acreages for each farm shall be entered in the applicable columns after performance has been checked. As soon as the 1940 acreages of special soil-depleting crops have been entered on the 1940 performance report, they shall be transferred promptly to Form SR-404-G.

The first measurement of the cotton acreage for each farm shall be entered in column 4 (b), Form SR-404-G. In the event the cot-

ton acreage is remeasured, the final measurement shall be entered in column 4 (a), and the entry in column 4 (b) for the same farm shall be encircled, using a red pencil.

Instructions for obtaining totals of the 1940 crop acreage will be transmitted at a later date.

B. Determination of Allotments for New Farms

The county office shall prepare a tabulation of all farms for which a new allotment for any special crop has been determined. The serial number for each farm shall be entered in column 1; the name of the operator shall be entered in column 2; the 1940 acreage allotment shall be entered in column 3; and the 1940 measured acreage for the same crop shall be entered in column 4. A separate tabulation shall be prepared, and designated "1940 Measured Acreage on New Allotment Farms," for each special commodity and all new special crop acreage allotments (group C-2 and group 2) established in the county shall be listed on the applicable special crop tabulation. The name of the special crop shall be entered to the right of the title of each tabulation.

The county office shall compare the acreage allotment with the measured acreage for the same farm on each special crop tabulation. For farms for which the measured acreage is smaller than the allotment, a line shall be drawn through the allotment shown for the farm on Form SR-404-G and the 1940 measured acreage shall be entered in the same space immediately above, using a red pencil. The county office shall then transmit to the State office the tabulations, "1940 Measured Acreage on New Allotment Farms," for all special crops for which new crop acreage allotments were established in the county.

Upon receipt of such tabulation in the State office, a check shall be made to determine that all farms for which new acreage allotments were established in the county are represented thereon. The State office shall then correct its copy of the Final Tabulation of Form SR-404-G in accordance with the same procedure outlined above for the county office.

C. Instructions for Executing Form SR-423

(Applicable only in Area B)

(1) COUNTY OFFICE INSTRUCTIONS

(a) **Farms for which Form SR-423 will be executed.**—Form SR-423 will be used in determining the farms with respect to which the \$5.00 per acre deduction will be applicable under the 1940 program. Form SR-423 will be executed for each farm on which the acreage of all soil-depleting crops on the farm in 1940 exceeds the larger of (1) the total soil-depleting acreage allotment determined for the farm plus the acreage of special crops with respect to which deductions are computed for 1940 or (2) 20 acres plus the acreages on which cotton is planted or tobacco is harvested.

As soon as performance has been completed for any farm the county office shall determine, in accordance with the above provisions,

whether or not it is necessary to execute Form SR-423. If it is necessary to execute Form SR-423, such form shall be executed in the following order:

(i) **The county office** shall enter the State and county code and work sheet serial number, complete column E, and execute column F.

(ii) **A committeeman** shall then visit the farm and with the aid of the operator execute columns B and H and assist the operator in executing Section III.

(iii) **The county office** shall review the entries in columns B and H and execute column G.

(iv) **The committeeman** visiting the farm shall execute Section IV.

(v) **The county office** shall transmit Forms SR-423 to the State office.

(2) EXECUTION OF FORM SR-423

(a) **General.**—Forms SR-423 shall be executed in duplicate. The original shall be transmitted to the State office as hereinafter provided and the copy shall be placed in the county office files. The county office shall enter in the applicable spaces at the top of Form SR-423 the State and county code and the farm serial number.

(b) **Section I.**—The committeeman shall enter in line 2 (f) of column A the name of any kind of livestock (sheep, goats, etc.) which are on the farm and which are not included in column A. He shall enter in line 1, column B, the average number of persons on the farm in 1940. The committeeman shall also enter in the respective line in column B the number of each kind of livestock shown in column A. The number of livestock to be entered in column B will be the average number of each kind of livestock on the farm in 1940 for use on the farm. Columns C and D are to be executed in the State office.

(c) **Section II.**—The county office shall (1) enter in the blank spaces in column E the name of any general soil-depleting crop other than those listed in column E which was produced in 1940 on the farm for grain as shown on the performance report and (2) enter in column F the 1940 acreage of the crops shown in column E which were produced on the farm in 1940 from the performance report.

The committeeman shall inspect and determine the 1940 actual production of each general soil-depleting crop produced for grain on the farm in 1940 and record such production, expressed in pounds, in column H. The yield in column G shall then be computed for each crop shown in column E and if any yield does not reflect the committeeman's estimate of the yield for such crop for 1940, he shall draw a line through such yield and enter in the same space his estimate of the 1940 yield for such crop. The production shown in column H shall be recomputed to agree with the acreage and yield shown in columns F and G, respectively, for such crop.

(d) **Sections III and IV.**—The operator shall enter his signature and the date in the applicable spaces in Section III. The operator shall also enter in the spaces provided in Section III the word "will" or the words "will not," whichever applies, in his certification with respect to the farm. The committeeman who interviewed the operator in executing Form SR-423 shall enter his signature and the date in the applicable spaces in Section IV.

(e) **County committee review of Form SR-423.**—The county committee shall review each Form SR-423 and determine that each section has been correctly executed. If any entry on Form SR-423 for any farm is not comparable with such entries for similar farms or

if the form has not otherwise been correctly executed, the county office shall cause the necessary corrections to be made on the form by drawing a line through the incorrect entry and entering the correct data in the same space.

(3) **Transmittal to State office.**—Form SR-423 shall be transmitted to the State office for review and for determining whether or not general crops were produced on such farms in 1940 for market or to be fed to livestock for market.

D. State Office Instructions

(1) **Audit of sections I and II, Form SR-423.**—Upon receipt of Form SR-423 from the county office, the State office shall carefully review the entries in column B to determine that the required entries have been made. If any entry for a farm is not comparable with the respective entries for similar farms, Form SR-423 shall be returned to the county office for further review and for corrections.

Enter on the applicable lines in column C the requirement per unit, expressed in pounds, in accordance with the standards approved for determining food and feed requirements for home consumption needs under the 1937 Agricultural Conservation Program.

(2) **Comparison of 1940 production of general crops with requirements of such crops.**—Enter in column D the result obtained by multiplying the entry in column B by the entry in column C for each line. Enter in line 3, column D, the sum of the entries in lines 1 through 2 (f) of that column.

Enter in line 3, column H, the sum of the entries in lines 1 through 2 (f) of that column.

If the entry in line 3, column H, does not exceed the entry in line 3, column D, and the operator's certification is "will not," the words "non-com." shall be entered in column 30 of the final tabulation, Form SR-404-G.

If the certification in section III is "will," the notation "com." shall be entered in column 30 of the final tabulation, Form SR-404-G.

If the entry in line 3, column H, exceeds the entry in line 3, column D, and the operator's certification in section III is "will not," the notation "com." shall be entered in column 30 of the final tabulation, Form SR-404-G, for such farm unless the community and county committees find and certify on Form SR-446 that the general crops produced on such farm in 1939 **will not** be marketed or fed to livestock for market.

The State office shall retain Forms SR-423 and SR-446 and shall advise the county office as to which farms are commercial and which are noncommercial. The county office shall also be instructed to see that the notation "com." is entered in column 30 of the county office copy of the final tabulation, Form SR-404-G, for the commercial farms and that such notation is not entered for noncommercial farms.

Part X.—MISCELLANEOUS

Sec. 101. INSTRUCTIONS FOR EXECUTING FORMS SR-301

For farms not covered by farm work sheets, Forms SR-301, in 1939, Forms SR-301 shall be executed in accordance with the instructions contained in SR-B-302.

Enter in line 14, column D, the acreage of farm land as shown in line 14, column C, or the correct acreage if there has been a change in such acreage.

The entries to be made in lines 1 and 2, column E, for all farms will be the 1940 measured tilled acreage and tilled acreage adjusted and shall be entered from the 1940 performance report as soon as available. The acreage allotments to be entered in lines 3 through 10 shall be secured from the Final Tabulation on Form SR-404-G. The 1940 acreage of farm land shall be entered in line 14 and will be the same as the entry in column D unless the acreage of farm land has changed, in which case the correct 1940 acreage shall be entered.

Sec. 102. RECONSTITUTION OF FARMS

A. Notification of Changes in Size of Farm

The State office shall provide each county office with a sufficient number of Forms SR-405, "Notice in Change in Size of Farm," so that such form may be mailed to the operator of each farm for which a 1939 acreage allotment has been determined. The county office shall send a copy of Form SR-405 to the operator of each farm. Form SR-405 shall be sent to the owner of the farm if it is known that the 1939 operator has changed and the name of the 1940 operator is not known.

Form SR-405 is divided into two parts. One part consists of the letter to the producer and shall be filled out as follows: The county office shall enter the name of the State and county and the 1939 farm serial number, together with the location or description of the farm, in the spaces provided at the top of that part of Form SR-405. The signature of the chairman of the county committee and the date of such signature shall be entered in the spaces provided. Such date should be after renting arrangements have been generally completed but must not be later than February 1, 1940. On the reverse side of this part of Form SR-405 enter the name and address of the producer.

The other part of Form SR-405 is to be detached by the producer and returned to the chairman of the county committee. This part shall be filled out as follows: On the side showing the form number enter the name of the State and county, the 1939 farm serial number, as well as the name of the 1939 owner, and the name of the 1939 operator if different from the owner. In the upper left-hand corner the producer will enter his name and address and place a one-cent stamp

in the spaces provided. This part of Form SR-405 shall then be detached and mailed and must reach the county office not later than March 31, 1940.

To be eligible for reconstitution under the 1940 program the operator of such farm must have filed a written request on Form SR-405 within the prescribed time limit, March 31, 1940; except that, for wheat allotment farms the final time limit is November 15, 1939. The county office shall revise Form SR-405 to be sent to wheat allotment farms by lining out the date "March 31, 1940" and inserting immediately above the following "November 15, 1939."

An accurate record must be kept of Forms SR-405 as they are returned from the producers. If such form indicates that the farm, for which the 1940 acreage allotments were originally determined, has not been reconstituted for the 1940 crop year, the form shall be filed with other data for the farm. If form SR-405, however, indicates that the farm for which such allotments were originally determined is reconstituted for the 1940 crop year, it will be necessary for a committeeman to visit the farm or for the operator to be requested to come to the county office to submit additional information necessary in redetermining the 1940 allotments.

B. Instructions for Executing Forms SR-301 for Farms Reconstituted for 1940

Before Form SR-301 is executed for any reconstituted farm the county committee must determine that the reconstituted farm constitutes a farm in accordance with the definition of "farm" under the 1940 Agricultural Conservation Program.

After all entries for the years 1935 through 1939 have been made on Forms SR-301 as provided in SR-B-302 and this bulletin 402, Forms SR-301 shall be executed for farms reconstituted in 1940.

1. COMBINED FARMS

(a) Preamble

Enter in the spaces provided the State and county code and the 1940 serial number of the Form SR-301 covering the farm as reconstituted. Enter and encircle immediately below such space the 1939 serial numbers of Forms SR-301 covering the farms being combined. In item (a) enter the name and address of the operator and the year 1940 in the spaces provided. In item (c) enter the name and address of the owner if different from the operator. If the operator is also the owner, enter the word "Same" in item (c). In item (d) enter the geographic location or description of the farm. Legal land descriptions are decidedly preferable.

(b) Section I

Enter in columns B, C, and D the sum of the respective entries on the Forms SR-301 for the farms being combined.

(c) Section II

A symbol identifying the kind of record for each year shall be entered in the respective spaces in tables 1, 2, and 3 in which data

are shown. The symbol to be entered for any year for each commodity shall be the symbol first appearing in the following order: N, X, O, R.

For example, if three farms are being combined and the symbol for cotton for the year 1935 for one farm is "X" and for the other two farms "O," enter "X" in line 2, column A, table 1 of the Form SR-301 covering the combined farms.

After symbols have been entered for each year in each table all acreage and production data in the tables covering the farms which are being combined shall be combined and entered on the Form SR-301 on which data for the combined farms are to be entered; provided that, in the case of cotton, wheat, rice, potatoes and peanuts, no entries shall be made for any year for which the symbol "N" has been entered in the respective table; except that, in the case of cotton the data in lines 1, 2, and 3, column E, and line 1, column F, shall be entered.

Production and acreage data (including base and diverted acreage) for flue-cured tobacco, Burley tobacco, Type 62 tobacco, celery, and acreage data for commercial vegetables shall be combined in all cases.

After production and acreage data have been combined as provided above, the average yields for each year for which data are entered for the combined farm shall be determined by dividing the production by the acreage and shall be entered in the applicable spaces.

Acreage allotments and normal yields for 1940 for the combined farm shall then be determined as provided in the applicable parts of this bulletin 402.

(d) *Section III*

Form SR-301 for the combined farm shall be approved by a member of the county committee who shall indicate his approval by entering his signature and the date in the spaces provided. The operator's signature shall be secured on his first visit to the county office after Form SR-301 is completed.

2. SUBDIVIDED FARMS

(a) *Preamble*

Enter in the spaces provided the State and county code and the 1940 serial number of Form SR-301 covering each subdivision. Enter and encircle immediately below such space the 1939 serial number, preceded by the work "part" of the Form SR-301 covering the farm which is being subdivided. Items (a), (b), (c), and (d) shall be executed as provided above for combined farms.

(b) *Section I*

The boundaries of each subdivision shall be delineated on the farm map (or aerial photograph, if available) and the measured 1939 tilled acreage and the actual 1939 farm land for each subdivision shall be determined.

The entries for columns B, C, and D, except line 14, shall be determined by apportioning the respective entries in the same columns shown on Form SR-301, covering the farm which is being subdivided,

in the proportion that the tilled acreage in each subdivision bears to the tilled acreage in the original farm for the year 1939; provided that, upon approval by the county committee the tilled acreage adjusted to be entered in line 2, column D, may be determined by agreement of all the 1940 operators as indicated by their signatures on a form devised in the county office for such agreement.

Enter in line 14, column D, the acreage of farm land for each subdivision.

(c) *Section II*

A symbol identifying the kind of record for each year shall be entered in the respective spaces in tables 1, 2, and 3 in which data are shown. The symbol to be entered for any year for each commodity shall be the respective symbol appearing on the Form SR-301 covering the farm which is being subdivided, except that for cotton, wheat, rice, potatoes, and peanuts, the letter "N" shall be entered as the symbol for each year.

After the symbol "N" has been entered for cotton, wheat, rice, potatoes, and peanuts, no other data shall be entered on these lines in any of the columns in the tables in section II, except that the usual wheat acreage and in the case of cotton the entries for lines 1, 2, and 3, column E, and line 1, column F, shall be entered and shall be determined by apportioning the respective entries, shown on Form SR-301 covering the farm which is being subdivided, in the proportion that the tilled acreage in each subdivision bears to the tilled acreage in the original farm for the year 1939; provided that, upon approval by the county committee such entries may be determined by agreement of all the 1940 operators as indicated by their signatures on a form devised in the county office for such agreement; and provided further that, if the operator of the farm as constituted in 1939 seeded wheat in good faith within the permitted acreage (that is, the usual acreage for the farm, or 10 acres, whichever is larger), the permitted acreage shall be prorated between the farms upon the basis of the acreage devoted to wheat on each farm.

Production and acreage data (including base and diverted acreage) for flue-cured tobacco, Burley tobacco, Type 62 tobacco, and celery, and acreage data for commercial vegetables shall be determined by apportioning the respective entries, shown on Form SR-301 covering the farm which is being subdivided, in the proportion that the tilled acreage in each subdivision bears to the tilled acreage in the original farm for the year 1939: *Provided*, That, in the case of tobacco, if the county committee finds that such apportionment is not equitable it shall make such other apportionment as it finds to be fair and equitable.

After production and acreage data (including base and diverted acreage) for flue-cured tobacco, Burley tobacco, Type 62 tobacco, and celery, and acreage data for commercial vegetables have been determined as provided above, the average yields for each year for which data are entered shall be determined by dividing the production by the acreage and shall be entered in the applicable spaces.

Acreage allotments and normal yields for each subdivided farm for 1940 shall then be determined as provided in this bulletin 402.

(d) Section III

Form SR-301 for each subdivided farm shall be approved by a member of the county committee who shall indicate his approval by entering his signature and the date in the spaces provided. The operator's signature shall be secured on his first visit to the county office after Form SR-301 is completed.

C. Instructions Regarding the Use of Form ACP-68-Revised and Form ACP-95**1. USE OF FORM ACP-68-REVISED**

(Applicable to all farms in the Southern Region except those in Oklahoma and Texas covered by a Form ACP-95, "Combination Farm Share Agreement")

Under the provisions of the 1940 Agricultural Conservation Program an operator is permitted, on the written consent of all persons who are entitled to share in the soil-depleting crops growing or to be grown in 1940 on the land to be included in the farm, to combine separately owned tracts of adjacent or nearby farm land into one farm provided the county committee determines that such tracts (1) are operated by him as parts of the same unit and with workstock, farm machinery, and labor which are used interchangeably and which are substantially separate from that for any other land; (2) are operated under one crop rotation system; (3) are substantially of the same productivity; (4) are not being combined for the purpose of increasing allotments or primarily for the purpose of affecting compliance; and (5) will be regarded in the community as one farm in 1940.

If the above conditions are met, the land is eligible for combination **provided a request for combination of such tracts of land (Form SR-405, "Notice of Change in Size of Farm") is filed in the county office on or before March 31, 1940.** The county committee should not permit the combination of separately owned tracts of land, however, if such tracts are normally regarded in the community as separate farms, unless they find that the combination is justified by reason of a change in the operation of such tracts in 1940.

Combination of the separately owned tracts of land may be accomplished only by the use of Form ACP-68-Revised executed in accordance with the instructions set out below and filed in the county office on or before March 31, 1940. **If any interested person refuses to sign the Form ACP-68-Revised, the combination cannot be made.**

EXECUTION OF FORM ACP-68-REVISED

General.—Form ACP-68-Revised shall be prepared in the original only and shall remain permanently in the county office.

Heading.—Enter in the space provided in the upper right corner the State and county code.

Enter "1940" in the space provided immediately below the title of the form.

Section I.—The name and mail address of the farm operator shall be entered and his signature affixed and the date thereof entered in the spaces provided.

Section II.—Enter in the spaces provided the farm serial number of each tract of land being included in the combination.

Each owner shall affix his signature and enter the date thereof in the line in which the serial number(s) of his tract(s) of land is entered. For each such tract rented by the operator for cash, standing rent or fixed rent enter the name of the owner followed by an appropriate notation indicating the type of lease or agreement under which the tract is being operated.

Section III.—If the county committee determines that the separate tracts of land covered by the Form ACP-68-Revised are eligible for combination in accordance with the above instructions and that the form has been properly executed, they shall authorize one of their members to affix his signature in the space provided. The date of approval shall be entered in the space provided opposite the committeeman's signature.

2. USE OF FORM ACP-95

(Applicable only to farms in Oklahoma and Texas for which a wheat allotment is established and for which no cotton allotment is established, and on which the planted acreage of soil-depleting crops will not represent an equitable basis for dividing the payment computed.)

Under the provisions of the 1940 Agricultural Conservation Program an operator is permitted, on the written consent of all persons who are entitled to share in the soil-depleting crops growing or to be grown in 1940 on the land to be included in the farm, to combine separately owned tracts of adjacent or nearby farm land into one farm provided the county committee determines that such tracts (1) are operated by him as parts of the same unit and with workstock, farm machinery, and labor which are used interchangeably and which are substantially separate from that for any other land; (2) are operated under one crop rotation system; (3) are substantially of the same productivity; (4) are not being combined for the purpose of increasing allotments or primarily for the purpose of effecting compliance; and (5) will be regarded in the community as one farm in 1940.

If the above conditions are met, the land is eligible for combination **provided a request for combination of such tracts of land (Form SR-405, "Notice of Change in Size of Farm") is filed in the county office on or before November 15, 1939.** The county committee should not permit the combination of separately owned tracts of land, however, if such tracts are normally regarded in the community as separate farms, unless they find that the combination is justified by reason of a change in the operation of such tracts in 1940.

Combination of the separately owned tracts of land may be accomplished only by the use of Form ACP-95, "Combination Farm Share Agreement," executed in accordance with the instructions set out below and filed in the county office on or before December 31, 1939. **If any interested person refuses to sign the Form ACP-95, the combination cannot be made.**

EXECUTION OF FORM ACP-95

General.—Form ACP-95 shall be prepared in the original only and shall remain permanently in the county office.

Heading.—Enter in the space provided in the upper right corner the State and county code and the farm serial number assigned the combination farm.

Enter "1940" in the space provided immediately below the title of the form.

Section II, column (a).—Enter the serial number of each tract of land being included in the combination.

Section II, column (c).—If all the persons interested in the soil-depleting crops growing or to be grown on the separate tracts in 1940 agree to the same division of the payment (or deduction) with respect to *all* soil-depleting crops under the 1940 Agricultural Conservation and Price Adjustment Programs, enter on the applicable line the percentage share (15%, 37.5%, etc.) which each person is to receive.

Section II, columns (d) and (e).—If all the persons interested in the soil-depleting crops growing or to be grown on the separate tracts in 1940 do not agree to the same division of the payment (or deduction), columns (d) and (e) shall be used to indicate a different division, upon which they agree, with respect to *each* soil-depleting crop for which a payment (or deduction) is computed under the 1940 Agricultural Conservation and Price Adjustment Programs. In such cases, column (c) shall not be executed. Enter in the heading of columns (d) and (e) the names of such crops (wheat, peanuts, or general) and enter on the applicable line the percentage share which each person is to receive.

Section II, column (b).—Each interested person shall affix his signature in the line in which his percentage share is entered.

Section III.—If the county committee determines that the separate tracts of land covered by the Form ACP-95 are eligible for combination in accordance with the above instructions and that the form has been properly executed, they shall authorize one of their members to affix his signature in the space provided. The date of approval shall be entered in the space provided opposite the committeeman's signature.

Sec. 103. DETERMINATION OF FARM ACREAGE ALLOTMENTS FOR RECONSTITUTED FARMS

(1) County Office Instructions

After Forms SR-301 have been executed for all reconstituted farms, as provided in section 102 of this part X, the county office shall prepare supplementary listing sheets for all applicable crops, listing thereon, as provided below, all data for farms which are reconstituted for the 1940 crop year.

The name of the county and State shall be entered in the applicable spaces at the top of the listing sheet and in the space for "Group" shall be entered the word "Subdivision" or "Combination," as the case may be.

(a) **Combinations.**—For farms which are to be combined as one farm for the 1940 crop year after 1940 acreage allotments have been determined, another series of supplementary listing sheets shall be used. In a block of five lines (or more if necessary) on each ap-

plicable listing sheet enter from the original listing sheet on which the 1940 allotments were computed the data for the applicable columns. The county office shall also determine (as instructed by the State office) the 1940 serial number to be used for the combined farm as well as the name of the 1940 operator and enter such data in the applicable columns 2 and 3.

(b) **Subdivisions.**—For farms which have been subdivided into two or more farms since the 1940 acreage allotments were originally determined, the allotments for the subdivided farms shall be determined as follows:

A block of five lines (or more if necessary) on the applicable listing sheet shall be used for each farm which is subdivided. On the first line in the block enter the data from the respective columns as shown on the original tabulation for the farm for which the acreage allotment was originally determined. The applicable data for the subdivided farms shall be obtained from Forms SR-301 and entered in the applicable columns immediately following the listing of the data for the original farm.

The county office must enter in column 2 a serial number (as instructed by the State office) for each subdivision and in column 3 the name(s) of the 1940 operator(s).

(c) **Transmittals to State office.**—When all farms in the county which are to be subdivided or combined have been listed in accordance with the above instructions on the applicable listing sheets, Forms SR-301, for the original and reconstituted farms and the supplementary listing sheets must be transmitted to the State office so that acreage allotments may be determined for the reconstituted farms in 1940.

(2) State Office Instructions

(a) **Combinations.**—The State office shall verify the tabulation of the original data for the farms which are to be combined and determine the totals of the data tabulated in the applicable columns. On the basis of the combined data the 1940 acreage allotments of each crop shall be determined in accordance with the instructions contained in this bulletin 402.

(b) **Subdivisions.**—The State office shall verify the tabulation of the original data for the farm for which the 1940 acreage allotment was originally computed as well as the subdivisions of the data in the respective columns. The acreage allotments of each crop for the subdivided units will then be determined in accordance with the instructions contained in this bulletin 402.

(c) **State office records.**—The State office shall keep an accurate record currently for each county of the original allotments and the redetermined allotments for farms which are reconstituted in 1940. The acreage originally allotted to these farms shall be used in redetermining the 1940 allotments for such farms in the county. Any change in acreage allotments resulting from redetermination of allotments will be added to or deducted from the State reserve for "lates and errors," except that the acreage deducted from the reserve shall not exceed the acreage available in such reserve.

Sec. 104. NOTIFICATION OF SPECIAL CROP ACREAGE ALLOTMENTS

Operators shall be notified on the forms indicated below of the 1940 acreage allotments approved for their farms.

Commodity	Form number
Cotton-----	Form ACP-110.
Wheat-----	{Form SR-411-WA (Area A).
Tobacco:	{Form SR-411-WB (Area B).
Flue-cured-----	Form 40-Tob.-24.
Burley-----	Form 40-Tob.-25.
Type 62-----	Form SR-432. ¹
Rice-----	Form SR-437.
Potatoes-----	Form SR-438.
Peanuts-----	Form SR-432.
Commercial vegetables-----	Form SR-433.
Celery-----	Form SR-432. ²
Total soil-depleting-----	{Form SR-434 (Area A).
	{Form SR-435 (Area B).

¹ Draw a line through the word "peanuts" and insert immediately above the words "Type 62 Tobacco."

² Draw a line through the word "peanuts" and insert immediately above the word "Celery."

When the State office has notified the county offices of the final approved acreage allotments for any special crop or the total soil-depleting allotment, the county office shall prepare the applicable notice of the acreage allotment in duplicate. The applicable data shall be entered in the heading of such forms and the approved acreage allotment shall be entered in the space provided. When the notices for all farms in the county have been completed and carefully checked against the applicable listing sheet, the original shall be signed by the chairman of the county committee and transmitted to the operators through the mail. The copies shall be retained in the permanent files of the county office.

The following statement shall be entered on each notice prepared for a farm, the operator of which was originally mailed an erroneous notice:

The original notice of allotment, dated _____, was in error and is therefore null and void. The above allotment is the final approved allotment for the above-described farm.

The following statement shall be entered on each notice prepared for a reconstituted farm:

The above allotment is the final approved allotment determined for the above-described farm as it will be operated in 1940 and is not an additional allotment.



SRB-402
Part I
Amendment 1

Issued October 16, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

1940 AGRICULTURAL CONSERVATION PROGRAM

SOUTHERN REGION BULLETIN 402

INSTRUCTIONS FOR DETERMINING FARM ACREAGE ALLOTMENTS
AND NORMAL YIELDS UNDER THE 1940 AGRICULTURAL
CONSERVATION PROGRAM

Part I, Amendment 1

Part I of Southern Region Bulletin 402 is hereby amended as follows:

"The number '9' after the word 'column' in footnote 3 of Table III, Section 4 B (2), Part I, SRB-402 has been stricken out and the number '8' substituted therefor."

Issued October 16, 1939, with the approval of the Administrator.

I. W. Duggan

I. W. Duggan,
Director, Southern Division

SRB-402
Part I
Amendment 2

(Preliminary)

Issued October 7, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

1940 AGRICULTURAL CONSERVATION PROGRAM

SOUTHERN REGION BULLETIN 402

INSTRUCTIONS FOR DETERMINING FARM ACREAGE ALLOTMENTS
AND NORMAL YIELDS UNDER THE 1940 AGRICULTURAL
CONSERVATION PROGRAM

Part I, Amendment 2

Part I of Southern Region Bulletin 402 is hereby amended as follows:

The second paragraph of Section 8 A (2) (c) 2 has been changed to read:

"If the 1937 planted plus diverted acreage in line 1, column E, was not the highest planted plus diverted acreage of the years 1935, 1936, and 1937, enter and designate in the heading of column E, the planted plus diverted acreage shown in Table 1, Form SR-101, for such year(s) which is in excess of the entry in line 1, column E. Such entries for farms reconstituted in 1939 shall be determined in accordance with the provisions contained in Section 5 C (1) (a) and (b), Part I, SRB-302."

I. W. Duggan

I. W. Duggan,
Director, Southern Division

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

INSTRUCTIONS FOR DETERMINING RICE ACREAGE ALLOTMENTS
AND NORMAL YIELDS UNDER THE 1940 AGRICULTURAL
CONSERVATION PROGRAM

CONTENTS

	<u>Page</u>
Section 41. General Instructions	1
A. Eligible Farms	1
B. Grouping of Farms	1
C. Maximum Limits	1
D. Definitions	2
(1) Participation in the production of rice	2
(2) Rice producer	2
(3) Developed rice land	2
Section 42. County Office Instructions	2
A. Form SR-406	2
(1) Section I - Producer's rice acreage	3
(2) Section II - Certification	5
(3) Execution of Supplemental Forms SR-406	5
B. Execution of Table 2, Form SR-301	5
C. Form SR-320	6
D. Form SR-420	7
E. Form SR-404-R	8
F. Determination of final allotments for group 2 farms	10
G. Determination of normal yields	10
Section 43. State Office Instructions	11
A. Recheck of county office work	11
(1) Audit of Form SR-406	11
(2) Audit of Tables 2 and 3, Form SR-301	11
(3) Audit of Form SR-320	12
(4) Audit of Form SR-420	12
(5) Audit of Form SR-404-R	12
B. Completion of Form SR-404-R	12
(1) For groups 1 and 3 farms	12
(2) For group 2 farms	13
C. Determination of normal yields	13
Section 44. Execution of Table 3, Form SR-301	15

PART IV. RICE

Sec. 41. General instructions. -

A. ELIGIBLE FARMS

A rice acreage allotment shall be determined for each farm tilled by a producer participating in the production of rice in 1940.

If no rice is planted on the farm in 1940, any rice acreage allotment established for the farm shall be cancelled and the final allotment shall be zero. Such cancelled allotments, if any, shall revert to the State reserve and be available for use in making allotments to any late applicants for correcting errors and for granting appeals.

B. GROUPING OF FARMS

The 1940 rice acreage allotment and production for the State will be apportioned to three separate groups.

Group 1 will include farms on which the 1940 producers participated in the production of rice in any of the years 1935 through 1939.

Group 2 will include farms on which none of the 1940 rice producers participated in the production of rice during any of the years 1935 through 1939.

Group 3 will include farms on which one or more of the producers on the farm participated in the production of rice in any of the years 1935 through 1939 and also on which one or more of the rice producers on the farm in 1940 did not participate in the production of rice during any of such years, but who will participate in the production of rice in 1940.

C. MAXIMUM LIMITS

The sum of the acreage allotments for all farms in the State tilled by producers participating in the production of rice in 1940 and who participated in the production of rice in any of the years 1935 through 1939 shall not exceed a proportionate share of the State rice acreage allotment established by the Agricultural Adjustment Administration. This proportionate share shall not be less than 97 percent nor more than 100 percent of the State rice acreage allotment and shall be determined by the State committee with the approval of the Director of the Southern Division on the basis of the acreage planted to rice by new growers in 1939 and prior years together with the acreage allotments established for such growers in such years.

The sum of the allotments for all farms in the State tilled by producers participating in the production of rice in 1940 who did not participate in the production of rice in any of the years 1935 through 1939 shall not exceed the difference between the State rice acreage allotment and the acreage for apportionment under the preceding paragraph.

D. DEFINITIONS

(1) Participation in the production of rice means sharing as a rice producer in the production of rice.

(2) Rice producer means a person who in 1940 (1) as landlord operates a farm on which rice is produced; (2) as share-tenant operates a farm on which rice is produced; (3) as share-cropper works a producer unit on which rice is produced; (4) as landlord leases to a share-tenant a farm on which rice is produced; or (5) furnishes water for the production of rice in 1940 on a share basis. A person sharing in the rice crop by virtue of an assignment of the crop as security for cash or credit advanced, etc. shall not be considered a rice producer.

(3) Developed rice land means the land on the farm which is adapted to rice and for which water is readily available in 1940.

Sec. 42. County office instructions. - It will be necessary to complete Forms SR-301 and SR-320 and in addition to fill out the following forms in connection with the establishment of farm acreage allotments and normal yields for rice under the 1940 Agricultural Conservation Program.

SR-406 - "Producer's Rice Acreage Work Sheet"

SR-420 - "Apportionment of Rice History for Multiple Producers"

SR-404-R- "Listing Sheet for 1940 Farm Rice Acreage Allotments"

Each of the above forms will be completed in accordance with the following instructions.

A. FORM SR-406

Form SR-406 shall be executed in duplicate for each person participating in the production of rice in 1940. In cases where the producer will participate in the production of rice in more than one county or on more than one farm within a county, supplemental Forms SR-406 will also be prepared for each farm from an approved Form SR-320 as provided under (3) below.

Enter the producer's serial number, the name of the county and State, and the producer's name and address in the spaces provided.

(1) Section I. Producer's Rice Acreage

(a) Transfer of data from Form SR-306

For each producer who submitted a Form SR-306 under the 1939 Agricultural Conservation Program, data for the years 1935 through 1938 may be transferred from such Form SR-306. Data for each year of the period 1935 through 1938 shall be transferred even though some years may have been eliminated in determining 1939 acreage allotments. For those producers who did not submit a Form SR-306 under the 1939 program, data for the years 1935 through 1938 shall be entered on Form SR-406 in accordance with the instructions in section 44 A, SR-B-302.

(b) 1939 planted acreage

Enter in line 5, column B, the 1939 acreage from which the producer received rice produced or the proceeds therefrom under the lease or operating agreement on the farm as shown on the 1939 application for payment. If no application for payment was filed under the 1939 Agricultural Conservation Program, the acreage to be entered in line 5, column B, shall be supported by A.A.A. measurements, if any; receipts, if available, for water and land rent; or any other available data. If rice was grown on shares, only that portion received by a producer is to be entered on his form. Only the rice history earned by the producer by reason of his participation in the production of rice shall be entered on his Form SR-406 and shall, therefore, exclude all history that may have been transferred to him through purchase of land or machinery, dissolution of partnership, or through inheritance.

(c) 1939 diverted acres

Full credit for diversion (25 percent of the farm acreage allotment) will be given for 1939 if the planted acreage was equal to or less than the farm acreage allotment. If the farm acreage allotment was exceeded by more than 25 percent in 1939 no diversion will be computed in 1939.

If the 1939 farm acreage allotment was exceeded by less than 25 percent, subtract the excess acreage from the diverted acreage arrived at by multiplying the acreage allotment by 25 percent. The result so obtained shall be considered as the diverted acreage for the farm for 1939.

Enter in line 5, column C, the producer's share of the farm's 1939 diverted acreage determined by distributing the farm's diverted acreage among the rice producers on the farm in the proportion that each such producer's rice acreage in 1939 bears to the total rice acreage on the farm.

(d) 1939 planted and diverted acreage.

Enter in line 5, column D, the sum of the entries in columns B and C.

(e) Elimination of high or low years and determination of average

The county committee, assisted by the community committees, may eliminate data for any year in determining the normal rice acreage if the producer's acreage in such year was abnormally low due to flood or drought. The committee may also eliminate data for any of the years 1935 through 1939 in which the producer's reported rice acreage is not typical for the land which the producer will operate in 1940 because of customary crop rotation practices or is not substantiated by reliable records and the committee believes the actual planted acreage of rice for such year(s) to be substantially different from the acreage reported. In eliminating any year the committee should draw a single line through the entries in columns B, C, and D. Careful consideration should be given the data for each year before it is eliminated and caution should be used in eliminating an excessive number of low years. There are many years in which the rice acreage for individual producers is relatively low and by eliminating data for such years the allotments to other producers in the county will be reduced. It should also be kept in mind that those producers who produced rice in only one or two years of the five-year period contributed relatively less to the average or normal acreage for the county, than the producers who produced rice each year of the period. The committee may in such cases, or in cases where the data otherwise appear to be abnormally high or low, eliminate all years of the period and appraise the planted and diverted acreage for each year, as provided below, so that such appraised data will be comparable with the data reported by other producers in the county.

Totals of the remaining entries in column D shall be entered in line 6, column E, and the average obtained by dividing the number of years represented by such entries into such total and entered in line 6, column F.

In the event all years of the period are eliminated under this procedure the committee shall appraise the planted and diverted acreage for each year for which data were eliminated, taking into consideration the items outlined above. Such estimates shall be entered in column A. The total of such acreages in lines 1 through 5, column A, shall be entered in line 6, column E. The average obtained by dividing such

total by the number of entries comprising such total shall be entered in line 6, column F.

For any person participating in the production of rice in 1940 but who has not produced rice in any of the applicable years, 1935 through 1939, enter a zero for each year in columns B, C, and D, and the farm in which such person is interested will be classified in either group 2 or 3. For such producers, enter and encircle in line 1 extended, column F, Form SR-406, the acreage of rice which the producer intends to plant in 1940. This item must be obtained from the producer when he files application for a rice acreage allotment and will represent only the producer's share of the 1940 rice acreage. Enter and encircle in line 2 extended, column F, Form SR-406, the county committee's adjustment of this entry. In making this adjustment the committee shall take into consideration the acreage adapted to the production of rice, availability of water, and the labor and equipment available for the production of rice on the farm.

(2) Section II. Certification

One member of the county committee shall enter his signature and the date in the spaces provided after section I has been executed.

The signature of the operator should be obtained at the time he is contacted for his signature on any other agricultural conservation program form and the date of his signature should be entered in the space provided.

(3) Execution of supplemental Forms SR-406

For each producer for which Form SR-320 has been executed, supplemental Forms SR-406 shall be prepared for each farm shown on such Form SR-320. In executing such supplemental Forms SR-406 enter the producer's serial number, name of county and State, and the producer's name and address in the spaces provided. The word "Supplemental" shall be entered immediately over the title. It will not be necessary to execute columns B, C, D, and E, of Supplemental Forms SR-406 but the years in which the producer participated in the production of rice as shown on the original Form SR-406 shall be encircled in column A of each supplemental Form SR-406. The entry for line 6, column F, shall be secured from column H on the appropriate line for the farm, Form SR-320.

B. EXECUTION OF TABLE 2, FORM SR-301

Data shall be entered in column G (1940) of Table 2, revised, in accordance with the following instructions:

Line number	Designation	Source of information
2	Developed rice land (reported by operator)	Leave blank pending instructions
3	Normal rice acreage (reported by operator)	Leave blank pending instructions
4	Operating capacity (reported by operator)	Leave blank pending instructions
5	Intended acreage	Leave blank pending instructions
6	Developed rice land	Measured acreage of developed rice land, if available, or county committee adjustment of line 2, column F
7	Normal rice acreage	Total of entries in line 6, column F, Form(s) SR-406, for the farm, including supplemental Forms SR-406, if any
8	Operating capacity (adjusted)	County committee adjustment of line 4, column F, Table 2, Form SR-301 <u>1/</u>
9	Community committee recommendation	Community committee's recommendation of normal rice acreage
10	County committee recommendation	County committee's recommendation of normal rice acreage taking into consideration the developed rice land, operating capacity, and the acreage customarily devoted to the production of rice on the farm

1/ In areas where wells or reservoirs are used the capacity of the well(s) or reservoir(s) should be given careful consideration.

C. FORM SR-320

Form SR-320 will have been executed for all persons participating in the production of rice on more than one farm in 1939. This form shall be used again for determining 1940 acreage allotments, however, if any of the farms are reconstituted in 1940 or if the same rice producers are not on the farm in 1940, it will be necessary to execute Form SR-420 prior to the determination of allotments for reconstituted farms as outlined in section 103 hereof.

Column H of Form SR-320 shall be revised by making a pro rata adjustment of each entry based on the percent change in the entry in line 6, column F, Form SR-406, from the entry in line 9, column C or D, Form SR-306. In making such revisions in column H, the original entry shall be deleted (but not erased) and the new entry inserted immediately above. The entry in line 6, column F, Form SR-406, shall be entered in line 1, Form SR-320, immediately to the right of the word "acres". The original figure in line 1 shall be encircled and shall be divided into such entry and the resulting ratio, carried four places beyond the decimal point, shall be entered above the heading of column H. Each entry in column H shall be multiplied by such ratio and the result entered immediately above the original entry in such column.

D. FORM SR-420

If a rice producer is participating in the production of rice in 1940 on exactly the same farms shown on Form SR-320 for such producer, it will not be necessary to execute Form SR-420. Form SR-420 shall be prepared in triplicate for each rice producer who is not participating in the production of rice in 1940 on exactly the same farms shown on Form SR-320 for such producer, as follows:

Enter in the spaces provided the producer's serial number, the State and county code numbers, and the producer's name and address.

Data for each farm shall be entered on one line of Form SR-420 as follows:

Column number and heading	Source of information
Line 1, average rice history of producer	Line 6, column F, Form SR-406
A. County code	Form SR-301
B. Farm serial number	Form SR-301
C. Developed rice land	Form SR-301, Table 2, line 6, column G
D. Apportionment on basis of developed rice land	Column C times factor (line 1 divided by total of column C)
E. Farm capacity for rice	Form SR-301, Table 2, line 8, column G
F. Apportionment on basis of farm's capacity	Column E times factor (line 1 divided by total of column E)

Column number and heading	Source of information
G. Apportionment as requested by producer	As requested by producer
H. Approved apportionment by county committee	County committee adjustment based on entries in columns D, E, and G

In cases where the producer is participating in the production of rice in more than one county in the State, a Form SR-420 shall be prepared in each such county covering his farms in that county. Only columns A, B, C, E, and G are to be executed in such cases and a copy of each Form SR-420 shall be forwarded to the county in which the producer's headquarters are located or in the absence of any farming headquarters, to the county in which the largest portion of his rice farming operation is located. Upon receipt of the last of Forms SR-420 in such county, the county office shall prepare a master Form SR-420 entering the word "master" in large letters above the title. Such "master" form shall be fully executed and shall be approved by one member of each county committee concerned. The approval of such form will be facilitated if a member of each respective county committee will meet together and review the data shown on Forms SR-420. The approving member of each committee shall retain a copy of such master form for his county office files. This form, together with the appropriate supplementary Forms SR-420 from the various counties, shall then be transmitted to the State office.

E. FORM SR-404-R

Enter in the spaces provided on each Form SR-404-R the name of the county and State and group number (1, 2, or 3).

Columns 1 through 7 on the tabulation for each group and columns 10 and 11 for groups 2 and 3 shall be filled out in accordance with the following instructions.

Column number and heading	Source of information
1. 1939 farm serial number	Form SR-301
2. 1940 farm serial number	Form SR-301, if renumbered for 1940
3. Name of operator	Form SR-301

Column number and heading	Source of information
4. Producer's average planted and diverted rice acreage	Disregard the reference in this column heading of Form SR-404-R. The information for groups 1 and 3 farms will be obtained from line 7, column G, Table 2, Form SR-301. This column will be left blank for group 2 farms.
5. Developed rice land	Line 6, column G, Table 2 revised, Form SR-301
6. Operating capacity	Line 8, column G, Table 2 revised, Form SR-301
7. County committee normal rice acreage	Line 10, column G, Table 2 revised, Form SR-301
8. Leave blank	(For State office)
9. Leave blank pending instructions	
10. 1940 intended acreage of new grower	This column will <u>not</u> be executed for group 1 farms. For groups 2 and 3 farms insert the heading in column 10 and enter the encircled figure(s) from column F, line 1 extended, Form SR-406, for the farm
11. 1940 intended acreage adjusted	This column will <u>not</u> be executed for group 1 farms. For groups 2 and 3 farms insert the heading in column 11 and enter the encircled figure(s) from column F, line 2 extended, Form SR-406, for the farm

After data have been tabulated on Form SR-404-R as indicated above, a county summary, by groups, of the data in columns 4 through 7 shall be prepared.

Entries shall then be made in items 2, 4, and 6 on the first page of the tabulation for group 1 farms:

(1) Enter in item 2 the reserve recommended by the county committee to be withheld for the correction of errors and for upward adjustments in column 9. Item 2 shall not be less than one nor more than five percent of the share of the State allotment for farms in

the county. In apportioning the share of the State allotment for farms in the county to farms in column 8, the State office shall withhold this reserve.

(2) Enter in item 4 the total of column 7, Form SR-404-R, for both group 1 and group 3 farms.

(3) Enter in item 6 that portion of item 2 which the county committee estimates will be necessary to withhold for the correction of errors.

Forms SR-404-R shall be transmitted to the State office, together with Forms SR-301, all copies of Forms SR-406, and the county office copies of Forms SR-320.

F. DETERMINATION OF FINAL ALLOTMENTS FOR GROUP 2 FARMS
AFTER PERFORMANCE HAS BEEN CHECKED IN 1940

As soon as performance has been checked on each group 2 farm, the 1940 measured acreage of rice shall be compared with the rice acreage allotment for the farm, and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. The final farm acreage allotment for group 2 farms shall be entered in column 9, Form SR-404-R, immediately over the original allotment which shall be deleted, after performance has been checked and after columns 9 and 10, Form SR-404-G, have been executed in accordance with the instructions in section 99 hereof.

G. DETERMINATION OF NORMAL YIELDS

The county committee, with the assistance of the community committees, shall determine the normal yield of rice for each farm for which a 1940 rice acreage allotment was established. After acreage allotments for all farms have been approved by the State committee and entered in column 10, Form SR-404-G, in accordance with the instructions in section 95 hereof, normal yields shall be determined in accordance with the following procedure.

Prior to the execution of column 11, Form SR-404-G, with respect to rice yields, Table 3 of Form SR-301 must have been executed in accordance with the instructions in section 46 B of Southern Region Bulletin 302. In respect to the execution of column C of Table 3, Form SR-301, the instructions in SR-B-302, section 46 B (3), provide that yield data shall be entered for each year of the five-year period irrespective of whether the farm was reconstituted in 1939. The county committee, with the assistance of the community committees, shall determine a preliminary normal yield for each farm on the basis of the yield customarily made on the farm, weather conditions, type of soil, drainage, production practices, general fertility of the land, and the yield which was or could reasonably have been expected on the farm for such year. For any farm for which reliable records are available for each of the five years 1935-1939 the average of such

yields shall be the preliminary yield. Such preliminary yield shall be entered in line 7, column E, Table 3, Form SR-301.

Enter in column 11, Form SR-404-G, the 1935-1939 preliminary normal yield as shown in line 7, column E, Table 3, Form SR-301. If the average of the normal yields for all farms participating in the 1940 program in the county (weighted by the rice acreage allotments) exceeds the State normal yield adjusted to reflect the relative productivity of the rice farms in the county, the normal yields shown in column 11 will be reduced pro rata by the State office so that the average yield will not exceed such limit.

After such data have been carefully checked, the Forms SR-301 and SR-404-G shall be transmitted to the State office as provided in section 95.

Sec. 43. State office instructions. -

A. RECHECK OF COUNTY OFFICE WORK

Forms SR-406, SR-301, SR-320, SR-420, and SR-404R shall be checked in the State office as provided in this section 43 and, in the event an incorrect entry is found, it shall be deleted but not erased and the correct entry inserted immediately above, using a red pencil.

(1) Audit of Form SR-406

The State office shall determine that the producer's serial number, name of the county and State, and the name and address of the producer have been entered above section I. The State office shall determine that the entries in lines 1 through 5, column D, represent the total of the respective entries in columns B and C. The entry in line 6, column E, must be the total of the entries in lines 1 through 5 of column D which have not been deleted. The average as shown in line 6, column F, must be the total acreage shown in line 6, column E, divided by the number of years represented in such total. In the event column A has been executed it will be necessary to check only the entries in line 6, columns E and F. The State office shall determine that section II has been executed in accordance with the instructions contained in section 42 (3) hereof.

As soon as the Forms SR-406 have been audited and approved by the State office, the carbon copies shall be returned to the county office and the original shall be retained in the State office files.

(2) Audit of Tables 2 and 3, Form SR-301

Table 2 shall be checked to determine that it is executed for 1939 in accordance with section 46 B of SR-B-302 and for 1940 in accordance with section 42 B hereof. The data in Table 3, Form SR-301, shall then be checked to determine that the yield for 1939 and the total and averages have been entered as provided in section 46 B, SR-B-302.

(3) Audit of Form SR-320

It will only be necessary to audit column H, revised, of Form SR-320. The revised entries shall be checked to determine the pro rata adjustment outlined in section 43 C has been made and that the total of column H, revised, equals the entry in line 6, column F, Form SR-406.

(4) Audit of Form SR-420

Form SR-420 will be audited prior to the time farm allotments are reconstituted for 1940. The State office shall determine that the producer's serial number, State and county code numbers, and the name and address of the multiple producer have been entered at the top of this form. Line 1 should show the average rice history of the producer and should be checked against the applicable entry in line 6, column F, Form SR-406. Columns A through H will have been executed by the county office and such entries shall be checked for completeness. The entries in columns D and F shall be checked in accordance with the instructions for executing these columns. The total of columns D and F should equal the entry in line 1. It shall be determined that at least one county committeeman from each county in which the producer has a rice work sheet listed on Form SR-420 has entered his signature in the space provided. The name of the respective county and the date should also have been entered in the spaces provided.

(5) Audit of Form SR-404-R

The State office shall determine that all data on Form SR-404-R have been correctly entered as provided in the county office instructions. Page totals of columns 4 through 7 and the county summary shall be verified.

B. COMPLETION OF FORM SR-404-R

(1) For groups 1 and 3 farms

Enter the share of the State allotment for farms in the county in item 1. Items 3 and 5 shall be entered as indicated in the box. Enter in item 7 the difference between item 1 and (item 6 plus the total of column 8).

A county factor shall be determined by dividing item 3 of Form SR-404-R for groups 1 and 3 farms by item 4 for such farms. This factor, carried at least four places beyond the decimal point, shall be entered in item 5. Enter in column 8 on each line the result obtained by multiplying item 5 by the entry in column 7 on that line. The total of column 8 must approximate item 3.

The State office shall then return Forms SR-301, SR-320, SR-404-R, and SR-406 to the county office with instructions to enter final acreage allotments in column 9, Form SR-404-R. The county committee shall be instructed to adjust the indicated allotments in column 8, on the basis of the data shown in columns 4 through 7, Form SR-404-R; provided that, such adjustment shall not exceed 25 percent of the indicated allotment in column 8. The total of column 9 must not exceed item 1 minus item 6. The listing sheet shall then be returned to the State office and if found to be correct, the State office shall approve the final allotments.

The copies of Forms SR-404-R shall be detached and retained in the State office files. The original Forms SR-404-R shall then be returned to the county office and the county committee instructed to notify operators of the allotments established for their farms on Form SR-437 in accordance with the instructions contained in section 104 hereof.

(2) For group 2 farms

The same procedure will be used to complete Form SR-404-R for group 2 farms as was used for groups 1 and 3 farms except that the factor in item 5 for group 2 farms will not be in excess of 75 percent of the county factor for groups 1 and 3 farms and that in addition to the factors considered for groups 1 and 3 farms, the committee may also consider the entries in columns 10 and 11. If the total of column 8 for all group 2 farms in the State does not exceed the State reserve for new producers, the State office will return Forms SR-404-R to the county office with instructions to the county committee to enter final adjustments in a manner similar to that used for groups 1 and 3 farms.

If the total of column 8 for all group 2 farms exceeds the State reserve for new producers, the State office will reduce the factor for column 8 for group 2 farms either on a pro rata basis for all counties or by counties individually if necessary to arrive at more equitable allotments, so that the total allotment for all group 2 farms in the State does not exceed the State allotments for such farms.

C. DETERMINATION OF NORMAL YIELDS

Each entry in column 11, Form SR-404-G, shall be checked to determine that it has been correctly entered from line 7, column E, Form SR-301.

A cumulative total of the production extensions obtained by multiplying the final acreage allotments in column 10 by the preliminary yield in column 11 for each page shall be entered in the box below column 11. The county totals of such extensions shall be obtained by summarizing the page totals entered in the boxes below column 11 and shall be entered at the bottom of column 11 below the page totals.

If the county total of the extensions divided by the county total of the acreage allotments shown in column 10, Form SR-404-G, exceeds or is more than approximately one-fourth barrel, or more than approximately one bushel less than the State normal yield adjusted to reflect the relative productivity of the rice farms in the county, it will be necessary to make a pro rata adjustment of all yields shown in column 11. If such average yield does not exceed this limit and is not more than approximately one-fourth barrel, or more than approximately one bushel, less than such limit, the yields in column 11 shall be approved as final; in which case the amount, if any, by which such average yield is less than the State normal yield adjusted to reflect the relative productivity of the rice farms in the county multiplied by the total of the final allotments in column 10 shall constitute a county production reserve for use in correcting errors and granting appeals.

If such average yield does not come within the above limits, a county yield adjustment factor shall be obtained as follows:

(i) A county production reserve shall be determined by the State office with the approval of the State committee. Such reserve shall be the amount which it is estimated is sufficient to provide for the correction of errors and granting of appeals, which shall not exceed approximately one-fourth barrel, or approximately one bushel, times the final acreage allotments in column 10.

(ii) Deduct the county production reserve from the product obtained by multiplying the total of the final acreage allotments in column 10 by the 1940 State normal yield adjusted to reflect the relative productivity of the rice farms in the county.

(iii) Compute the county yield adjustment factor by dividing item (ii) by the total of the production extensions for the county and enter the result, carried at least four places beyond the decimal point, in the heading of column 12.

Enter in column 12 the yield obtained by multiplying the yield in column 11 by the county yield adjustment factor. Enter in the box below column 12 on each page, the page totals of the extensions obtained by multiplying the final acreage allotments in column 10 by the yields in column 12. A county total of such extensions shall be obtained and such county total plus the county production reserve, adjusted if necessary, must not exceed the product obtained by multiplying the total of the acreage allotments in column 10 by the 1940 State normal yield adjusted to reflect the relative productivity of the rice farms in the county.

When the normal yields for the farms in any county have been finally approved, the Forms SR-301 and SR-404-G shall be returned to the county office as provided in section 96 hereof. The county committee shall be advised of the county production reserve and shall be instructed (1) to notify each operator of the normal yield es-

tablished for his farm in accordance with the instructions in section 97 hereof, and (2) to enter the final 1940 normal yield in line 7, column F, Table 3, Form SR-301.

Sec. 44. Execution of Table 3, Form SR-301. - Data shall be entered in Table 3, Form SR-301, in accordance with the following instructions for each farm for which a rice acreage allotment was established under the 1940 Agricultural Conservation Program.

(1) Kind of record. - A symbol shall be entered in the margin to the left of column A, line 7, describing the kind of record from which the 1940 production, acreage, and yield data are secured.

(a) The letter "R" shall be used if the yield in column C is computed on the basis of reliable records. Reliable records are A.A.A. measurements of acreage and authentic warehouse, sales, or mill receipts for production. The records for production, if furnished by the operator, shall be carefully examined by the county committee, and if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used if the yield in column C is computed on the basis of A.A.A. measurements of acreage but for which the production is reported by the operator and is not substantiated by reliable records.

(c) The letter "X" shall be used if the yield in column C is computed on the basis of acreage reported by the operator and is not supported by reliable records.

If rice was not planted on the farm in 1940 the spaces in line 7, columns A and B, shall be lined out.

(2) Line 7 - 1940. - Enter in column B the 1940 acreage of rice from the 1940 performance report as soon as available. Enter in column A the 1940 production furnished by the operator when performance is checked which may be adjusted by the county committee, if necessary, in order to reflect the true yield for the farm in 1940. The 1940 production and yield in columns A and C, respectively, may be adjusted later if reliable records are submitted by the operator, in which case the symbol entered in the margin to the left of column A shall be changed from "O" to "R".

(3) Line 13. - Enter the total of the yields in lines 3 through 7, column C, in line 13, column C.

(4) Line 8. - Enter in line 8, column D, the simple average of the yields in lines 3 through 7, column C (line 13, column C, divided by 5).

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

Southern Division

INSTRUCTIONS FOR DETERMINING IRISH POTATO ACREAGE ALLOTMENTS
AND NORMAL YIELDS UNDER THE 1940 AGRICULTURAL CONSERVATION
PROGRAM

CONTENTS	<u>Page</u>
Section 51. Eligible farms	1
Section 52. County Office instructions	1
A. Execution of columns 1 through 9, Form SR-404-Po	1
B. Execution of column 10, Form SR-404-Po	2
C. Preparation of Summary and Transmittal to State office	2
D. Determination of final allotments	2
E. Notification of acreage allotments	2
F. Determination of normal yields	3
Section 53. State office instructions	3
A. Acreage allotments	3
B. Normal yields	4
Section 54. Execution of Table 3, Form SR-301	5
(1) Kind of record	5
(2) Line 7 - 1940	6
(3) Line 13	6

PART V. IRISH POTATOES

Sec. 51. Eligible farms. - Irish potato acreage allotments will be determined for each farm in designated commercial potato producing counties on which the average acreage of potatoes normally planted for market is 3 acres or more.

Sec. 52. County office instructions. -

A. EXECUTION OF COLUMNS 1 THROUGH 9, FORM SR-404-PO

Prior to the tabulation of data on Form SR-404-Po, "Listing Sheet for 1940 Farm Potato Acreage Allotments", Irish potato data for every farm in counties designated as the commercial potato area under the 1940 Agricultural Conservation Program shall be entered in Table 3, Form SR-301, in accordance with the instructions in section 55 of SR-B-302 for designated counties under the 1939 program. The procedure outlined below shall be followed in determining potato acreage allotments for individual farms.

Enter in the spaces provided on each Form SR-404-Po the page number and the name of the county and State. Data for each farm on which the average acreage of commercial potatoes normally planted for market is 3 acres or more shall be listed on Form SR-404-Po and columns 1 through 8 shall be filled out in accordance with the following instructions.

Column number and heading	Source of information
1. 1939 serial number	Form SR-301
2. 1940 serial number	Form SR-301, if renumbered for 1940
3. Name of operator	Form SR-301
4. 1939 tilled acreage	Line 1, column D, Section I, Form SR-301
5. 1937 potato acreage	Line 4, column H, Table 3, Form SR-301
6. 1938 potato acreage	Line 5, column H, Table 3, Form SR-301
7. 1939 potato acreage	Line 6, column H, Table 3, Form SR-301
8. Average acreage	Line 12, column H, Table 3, Form SR-301, divided by number of years represented in such total

9. 1939 or 1938 potato allotment	Latest potato allotment, if any, established for the farm from the appropriate column of Form SR-304-Po or SR-204-F
----------------------------------	---

B. EXECUTION OF COLUMN 10, FORM SR-404-PO

Column 10. Recommended allotment - community committee. - The community committee shall enter in column 10 its recommended 1940 commercial potato acreage allotment, taking into consideration good soil management, the tillable acreage on the farm, type of soil, topography, production facilities, and the acreage of potatoes customarily grown on the farm (columns 5 through 8).

C. PREPARATION OF SUMMARY AND TRANSMITTAL TO STATE OFFICE

After data for all farms have been tabulated in columns 1 through 10, page totals of columns 4 through 10 shall be obtained and a county summary prepared. The field audit clerk from the State office shall then review the county summary and the Forms SR-404-Po to determine that only eligible farms have been listed and that the entries have been correctly transcribed from Form SR-301. After his approval has been secured, the county summary shall then be transmitted to the State office, together with the tabulation on Forms SR-404-Po, which in no event shall be later than November 15, 1939.

D. DETERMINATION OF FINAL ALLOTMENTS

When the tabulation has been returned by the State office the county allotment will have been entered in item 1 on the first page of the tabulation. Enter in item 2 the acreage which the county committee determines is required for the correction of errors. Such reserve shall not exceed 5 percent of the county acreage allotment. Enter in item 3 the result obtained by subtracting item 2 from item 1.

The county committee shall enter in column 11 the final farm potato acreage allotment for 1940, taking into consideration the factors outlined above. The total of column 11 must not exceed item 3.

The members of the county committee shall indicate their approval of the final allotments by entering their signatures and the date on each page of the tabulation. The tabulation shall then be transmitted to the State office for review and approval if found to be correct

E. NOTIFICATION OF ACREAGE ALLOTMENTS

When the approved tabulations have been received from the State

office each farm operator shall be notified of his 1940 farm potato acreage allotment on Form SR-438 as provided in section 104 hereof.

F. DETERMINATION OF NORMAL YIELDS

After the acreage allotments have been approved by the State committee and have been entered in column 15, Form SR-404-G, in accordance with the instructions in section 95, normal yields shall be determined in accordance with the following procedure.

The county committee, with the assistance of other local committees, shall enter in line 7, column K, Table 3, Form SR-301, the preliminary yield for the farm. The preliminary normal yield of potatoes for any farm shall be determined on the basis of the yields of potatoes made on the farm, (as shown in column I), with due consideration for type of soil, production practices, and the general fertility of the land.

After preliminary normal yields have been recommended for all farms, the preliminary yield in line 7, column K, Table 3, Form SR-301, shall be entered in column 16, Form SR-404-G. When the county office has completed and carefully checked the entry in column 16, Form SR-404-G, for each farm receiving a 1940 potato acreage allotment, the Forms SR-301 and SR-404-G shall be transmitted to the State office as provided in section 95. The final normal potato yields for all farms will be determined by the State office by making pro rata adjustments, if necessary, in the preliminary yields in order that the weighted average yields for all farms in the county shall not exceed the county normal yield. Upon receipt of Forms SR-404-G and SR-301 from the State office the final approved yields in column 17, Form SR-404-G, shall be entered in line 7, column L, Table 3, Form SR-301, and the operators shall be notified of the 1940 normal yields for their farms on Form SR-436 in accordance with the instructions in section 104 hereof.

Sec. 53. State office instructions. -

A. ACREAGE ALLOTMENTS

When the listing sheets, Forms SR-404-Po, are first received in the State office all computations and additions shall be checked for accuracy. All data shall be deleted for any farm for which the recommended acreage is less than 3 acres, and the county totals corrected accordingly. As soon as the listing sheets have been checked county summaries of the data in columns 4 through 10, together with a recommended county acreage allotment, shall be transmitted to the Southern Division, not later than December 1, 1939, for determination of the 1940 county potato acreage allotment. Upon receipt of the county allotment from the Southern Division the allotment shall be entered as item 1 on the first page of the tabulation. The tabulation shall then be

returned to the county office for the county committee to enter the final farm acreage allotments for 1940.

After the county committee has entered the final farm acreage allotments in column 11 and the tabulation has been returned to the State office, it shall be checked to determine that each entry in column 11 is equal to or greater than 3 acres. If the total of column 11 is not in excess of item 3, the entries in column 11 will be approved as final farm acreage allotments. The copies of Form SR-404-Po shall be detached and retained in the State office files. The original Forms SR-404-Po shall be returned to the county office and the county committee instructed to notify operators of their 1940 allotments on Form SR-438 as provided in section 104 hereof. If, however, the total of column 11 is in excess of item 3 the State office shall return the tabulation to the county committee for further adjustment.

B. NORMAL YIELDS

The State office shall review each preliminary yield in line 7, column K, Table 3, Form SR-301, and shall check each such yield against the respective entry in column 16, Form SR-404-G. Final yields shall be determined as follows:

Enter in the box below column 16, Form SR-404-G, the page totals of the extensions obtained by multiplying the final potato acreage allotments in column 15 by the preliminary yields in column 16. A county summary of such page totals shall be obtained and if the weighted average of the yields in column 16 does not exceed, and is not more than approximately 1 bushel less than, the county average yield, the yields in column 16 shall be approved as final. The amount, if any, by which such weighted average yield is less than the county normal yield multiplied by the total of the final allotments in column 15 shall constitute a county production reserve for the correction of errors.

If the weighted average of the preliminary yields shown in column 16, Form SR-404-G, exceeds or is more than approximately 1 bushel less than the county average yield, it will be necessary to make a pro rata adjustment of all yields in column 16 and a county adjustment factor shall be obtained as follows:

(1) A county production reserve shall be determined by the State office. Such reserve shall be the amount which it is estimated will be sufficient to provide for the correction of errors, which shall be approximately 1 bushel times the total of the final acreage allotments in column 15.

(2) Deduct the county production reserve from the product obtained by multiplying the total of the final allotments in column 15

by the 1940 county normal yield. Compute the county yield adjustment factor by dividing the result so obtained by the county total of the extension totals entered in the boxes below column 16, Form SR-404-G, and enter the result, carried at least four places beyond the decimal point, in the heading of column 17.

Enter in column 17, Form SR-404-G, the yield obtained by multiplying the yield in column 16 by the county yield adjustment factor. Enter in the box below column 17 on each page the page total of the extensions obtained by multiplying the final acreage allotment in column 15 by the yield in column 17. A county total of such extensions shall be obtained and such county total plus the production reserve under (1) above, adjusted if necessary, must not exceed the product obtained by multiplying the total of the acreage allotments in column 15 by the 1940 county normal yield.

When the normal yields for the farms in any county have been finally approved, the Forms SR-301 and SR-404-G shall be returned to the county office as provided in section 95 hereof. The county committee shall be advised of the county production reserve available for the correction of errors and shall be instructed to (1) notify operators of the 1940 normal yields on Form SR-436 in accordance with the instructions in section 104 hereof, and (2) enter the final 1940 yield in line 7, column L, Table 3, Form SR-301.

Sec. 54. Execution of Table 3, Form SR-301. - Data shall be entered in Table 3, Form SR-301, in accordance with the following instructions for each farm in counties designated as the commercial potato area on which potatoes were planted for market in 1940.

(1) Kind of record. - A symbol shall be entered in the margin to the right of column L, line 7, describing the kind of record from which the 1940 production and acreage are secured.

(a) The letter "R" shall be used if both the acreage and production are based on reliable records. Reliable records are A.A.A. records of measurements for acreage and authentic sales receipts or other records of production acceptable to the county committee. Records submitted by the producer shall be carefully examined by the county committee and, if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used if reliable acreage measurements are available but the production is not supported by reliable records.

(c) The letter "X" shall be used if the acreage is reported by the operator.

If potatoes are not planted for market on the farm in 1940 the spaces in columns G, H, and I shall be lined out.

(2) Line 7 - 1940. - Enter the 1940 acreage of potatoes in column H from the 1940 performance report as soon as available for farms on which potatoes are planted for market. Operators should be requested to furnish the county committee records of their 1940 sales as soon as possible after the marketing season is completed and the 1940 production shall be entered in column G as soon as such records are furnished.

(3) Line 13. - Enter in column I the yield obtained by dividing the production in column G by the acreage in column H. Enter the total of the acreage and production in lines 4 through 7, columns G and G, in line 13, columns G and H, respectively.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

Southern Division

INSTRUCTIONS FOR DETERMINING PEANUT ACREAGE ALLOTMENTS AND
NORMAL YIELDS UNDER THE 1940 AGRICULTURAL CONSERVATION
PROGRAM

1939

CONTENTS		Page
Section 61.	General instructions	2
	A. Eligible farms	2
	B. Definitions	2
Section 62.	County office instructions.	2
	A. Determination of allotments for group 1 farms.	2
	(1) Execution of columns 1-7, Form SR-404-P	2
	(2) Determination of factor and execution of column 8	3
	(3) Approval by county committee and transmittal to State office	4
	(4) Notification of final acreage allotments for group 1 farms.	4
	B. Determination of allotments for group 2 farms	4
	(1) Execution of columns 1-8, Form SR-404-P	4
	(2) Execution of columns 9 and 10, Form SR-404-P	4
	(3) Approval by county committee and transmittal to State office	5
	(4) Notification of final acreage allotments for group 2 farms	5
	C. Determination of final allotments for group 2 farms after performance has been checked	5
	D. Determination of normal yields	5
Section 63.	State office instructions	6
	A. Group 1 farm allotments	6
	B. Group 2 farm allotments	6
	C. Normal yields	7
Section 64.	Execution of Table 3, Form SR-301	8
	(1) Kind of record	8
	(2) Columns G and H	8
	(3) Column I	8
	(4) Columns J, K, and L	9

PART VI. PEANUTS

Sec. 61. General Instructions. -

A. ELIGIBLE FARMS

A peanut acreage allotment will be determined for each farm in the commercial peanut area on which peanuts were produced for market during any of the years 1937 to 1939, inclusive, and also for farms in the commercial peanut area on which peanuts will be produced for market in 1940 for the first time since 1936.

B. DEFINITIONS

"Peanuts for Market" means all peanuts harvested for nuts on a farm on which peanuts are separated from the vines by mechanical means and from which the major portion of production is sold to persons not living on the farm.

"Commercial Peanut Area" means Georgia, Alabama, Florida, and Texas; provided, that any county in which not more than 300 acres of peanuts for market were grown in 1939 and there is no tendency to substantially increase such acreage may be excluded from the commercial peanut area upon recommendation of the State committee and approval by the Agricultural Adjustment Administration.

Sec. 62. County Office Instructions. - Prior to the tabulation of data on Form SR-404-P, "Listing Sheet for 1940 Farm Peanut Acreage Allotments", peanut data for every farm in counties designated as commercial peanut counties under the 1940 Agricultural Conservation Program shall be entered in Table 3, Form SR-301, in accordance with the instructions in section 66 of SR-B-302 for designated counties under the 1939 program. All acreage data to be entered on Form SR-404-P will be obtained from 1939 Performance Reports, Forms SR-312. Data for farms will be tabulated in two separate groups; namely, group 1 which will include data for all farms on which peanuts were produced for market during any of the years 1937 to 1939, inclusive, and group 2 which will include data for all farms on which peanuts will be produced for market in 1940 for the first time since 1936.

A. DETERMINATION OF ALLOTMENTS FOR GROUP 1 FARMS

(1) Execution of columns 1 - 7, Form SR-404-P. - Enter in the spaces provided on each Form SR-404-P the page number, the name of the county and State, and the group number (1).

Enter in item 1 on the first page of the tabulation the county acreage allotment. Enter 90 percent of item 1 in item 2. Columns 1 through 7 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number	Form SR-312
2. 1940 serial number	Form SR-301, if renumbered in 1940
3. Name of operator	Form SR-312
4. 1939 acreage of commercial peanuts	Section II, Form SR-312 <u>1</u>
5. Tilled acreage adjusted	Section IV, Form SR-312
6. 1939 cotton acreage	Section II, Form SR-312 <u>2</u>
7. Tilled acreage adjusted for peanuts	Column 5 minus column 6

- 1/ In the event no peanuts were produced for market in 1939, enter and encircle the 1939 peanut acreage allotment, or if no acreage allotment was established, enter and encircle the acreage which the county committee determines would have constituted an equitable allotment for 1939.
- 2/ If no cotton was grown on the farm in 1939, enter and encircle the 1940 cotton acreage allotment, if any.

(2) Determination of factor and execution of columns 8 - 10.-
Columns 4 through 7 shall be summarized and the total of column 7 shall be entered in item 3. Enter in item 4 the result, carried at least four places beyond the decimal point, obtained by dividing item 2 (90 percent of county allotment) by item 3 (tilled acreage adjusted for peanuts). For each farm enter in column 8 the smaller of

(a) the result obtained by multiplying the entry in column 7 by the factor (item 4), or

(b) the entry in column 4.

Column 8 shall then be summarized and the total entered in item 5. Enter in item 6 the result obtained by subtracting item 5 from item 1. Enter in item 7 the reserve which the county committee determines should be held for late work sheets and for correction of errors. Enter in item 8 the result obtained by subtracting item 7 from item 6. The reserve in item 8 is available for distribution to any group 1 farm and shall be distributed by the county committee, with the assistance of other local committees, taking into consideration the acreage of peanuts for market customarily grown, other special allotments established for the farm, and the tillable acreage on the farm.

In making these additional allotments the county committee shall enter in column 9 that part of the reserve which is to be added

to the entry in column 8. The upward adjustments in column 9 shall not be in excess of the maximum upward adjustment, if any, recommended by the State committee and approved by the Director of the Southern Division. Enter in column 10 the final 1940 farm peanut acreage allotment which will be the sum of columns 8 and 9. The total of column 9 must not be in excess of item 8 and the total of column 10 must not be in excess of item 1 minus item 7.

(3) Approval by county committee and transmittal to State office. - As soon as the acreage tabulation for group 1 farms has been completed, the members of the county committee should indicate their approval of the data and the recommended allotments by entering their signatures and the date on each page of the tabulation. The tabulation should then be transmitted to the State office for audit and approval if found correct.

(4) Notification of acreage allotments for group 1 farms. - As soon as the county committee has received approval of allotments, each operator should be notified of the allotment for his farm on Form SR-432, as provided in section 104 hereof.

B. DETERMINATION OF ALLOTMENTS FOR GROUP 2 FARMS

Operators of farms in this group must advise the county committee prior to February 1, 1940, that peanuts for market will be produced thereon in 1940 for the first time since 1936.

(1) Execution of columns 1 - 8, Form SR-404-P. - Enter in the spaces provided on each Form SR-404-P the page number, the name of the county and State, and the group symbol (2).

Columns 1 through 3 and 5 through 7 shall be filled out in accordance with the instructions for group 1 farms. Enter in column 4 the operator's 1940 intended acreage of peanuts. Enter in column 8 the smaller of (a) the entry in column 4 or (b) the result obtained by multiplying the entry in column 7 by the factor (item 4) used in determining allotments for group 1 farms. The maximum allotment for any group 2 farm will be the entry in column 8 for such farm.

(2) Execution of columns 9 and 10, Form SR-404-P. - Columns 9 and 10 shall be filled out as follows:

Column number and heading 1/	Source of information
9. Recommended 1940 acreage allotment	As recommended by the community committee, but not in excess of column 8
10. Recommended 1940 acreage allotment	As recommended by the county committee, but not in excess of column 8.

1/ Column heading on each page of the tabulation should be changed as

In recommending a peanut acreage allotment for group 2 farms, community and county committees shall take into consideration other special acreage allotments established for the farm; the type of soil; tillable acreage on the farm; topography; crop rotation practices and other physical factors affecting the production of peanuts for market; and the peanut acreage allotments established for farms in group 1 which are similar with respect to the above factors. The committees shall determine and recommend an acreage allotment based upon a percentage of the acreage of peanuts for market which they find the farm is capable of growing in 1940. The acreage on the farm adapted to the production of peanuts, which is being tilled or has been tilled during the previous year, will reflect the several factors to be considered and will serve as the basic index of the farm's capacity to produce peanuts for market. In no event shall the committees recommend an acreage allotment in excess of the entry in column 8.

(3) Approval by county committee and transmittal to State office. -

As soon as the acreage tabulation for group 2 farms has been completed, members of the county committee shall indicate their approval by entering their signatures and the date on each page of the tabulation. The tabulation shall then be transmitted to the State office for analysis and approval, which in no case shall be later than February 15, 1940.

(4) Notification of acreage allotments for group 2 farms. -

As soon as the county committee has received approval of the allotments each operator should be notified of the allotment approved for his farm on Form SR-432.

C. DETERMINATION OF FINAL ALLOTMENTS FOR GROUP 2 FARMS
AFTER PERFORMANCE HAS BEEN CHECKED

As soon as performance has been checked on each group 2 farm the 1940 measured acreage of peanuts for nuts shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment the allotment shall be reduced to the measured acreage. The final farm acreage allotments for group 2 farms entered in column 10 or 11, Form SR-404-P, shall be corrected after performance has been checked and after column 14, Form SR-404-G, has been executed in accordance with the instructions contained in section 99 hereof, to agree with the final farm peanut acreage allotments as entered in column 15, Form SR-404-G.

D. DETERMINATION OF NORMAL YIELDS

After the acreage allotments for groups 1 and 2 farms have been approved by the State committee and after final peanut acreage allotments have been entered in column 15, Form SR-404-G, in accordance with the instructions in section 95 hereof, normal yields shall be determined in accordance with the following instructions.

The county committee, with the assistance of other local committees, shall enter in line 7, column K, Table 3, Form SR-301, the preliminary yield which it determines on the basis of the yields of peanuts made on the farm, indicated by the yield(s) shown in column I, with due consideration for the type of soil, production practices, and the general fertility of the land.

After preliminary yields have been recommended for all farms, the preliminary yields in line 7, column K, Table 3, Form SR-301, shall be entered in column 16, Form SR-404-G. When the county office has completed and carefully checked the entry in column 16, Form SR-404-G, for each farm receiving a 1940 peanut acreage allotment, the Forms SR-301 and SR-404-G shall be transmitted to the State office as provided in section 95 hereof.

The final peanut yields for all farms will be determined by the State office by making a pro rata adjustment, if necessary, in the preliminary yields, in order that the weighted average yield for all farms in the county shall conform to the county average yield.

Sec. 63. State office instructions. - Forms SR-404-P shall be checked in the State office as indicated below, and in the event an error is found the incorrect entry should be deleted (but not erased) and the correct entry inserted, using a red pencil.

A. GROUP 1 FARM ALLOTMENTS

In order to determine that individual farm acreage allotments have been correctly determined, the State office shall check each allotment item and the totals of columns 7 through 10. After the tabulation for a county has been approved by the State office, the copies of the Forms SR-404-P shall be detached and retained in the State office files. The original Forms SR-404-P shall then be returned to the county office and the county committee instructed to notify the operators of their 1940 acreage allotments on Form SR-432 in accordance with the instructions in section 104 hereof.

B. GROUP 2 FARM ALLOTMENTS

The State office shall check each entry in column 10 and if any such entry is in excess of the entry in column 8, it shall be corrected.

Data for all columns shall be summarized by counties for all group 2 farms in the State before allotments for such farms are released to counties. The State office shall review the county totals of the indicated allotments as well as the data for individual farms. If it is found that the county committee recommendations in any county have not been made on an equitable basis, as compared with county committee recommendations in other counties, such committee should be instructed to review its recommendation of acreage allotments for group

2 farms. After all corrections, if any, have been made a State summary shall be prepared. The total of column 10 for all group 2 farms shall be compared with the State reserve for new growers and if it is equal to or less than the State reserve, the copies of the Forms SR-404-P shall be detached and retained in the State office files. The original Forms SR-404-P shall then be returned to the respective counties and the county committees instructed to notify the operators of their 1940 peanut acreage allotments. If the total of column 10 for all group 2 farms is in excess of the State reserve for new growers, it will be necessary to reduce the farm acreage allotments in column 10 pro rata.

In the event the allotments are reduced pro rata, enter the State reserve as item 1 on the State summary for group 2 farms. As item 2 enter the total of column 10 for all group 2 farms. As item 4 enter the result, carried at least four places beyond the decimal point, obtained by dividing item 1 by item 2. Final allotments for group 2 farms will be determined by multiplying the entry in column 10 by the factor obtained as outlined above and will be entered in column 11. In such cases column 11 should be so designated on each page of the tabulation.

C. NORMAL YIELDS

The State office shall review each preliminary yield in line 7, column K, Table 3, Form SR-301, and shall check each such yield against the respective entry in column 16, Form SR-404-G. Final yields shall be determined as follows:

Enter in the box below column 16, Form SR-404-G, the page totals of the extensions obtained by multiplying the final peanut acreage allotments in column 15 by the preliminary yields in column 16. A county summary of such page totals shall be obtained and if the weighted average of the yields in column 16 does not exceed and is not more than approximately 5 pounds less than the county average yield, the yields in column 16 shall be approved as final; in which case the amount, if any, by which such weighted average yield is less than the county normal yield multiplied by the total of the final allotments in column 15, shall constitute a county production reserve for the correction of errors.

If the weighted average of the preliminary yields shown in column 16, Form SR-404-G, exceeds or is more than approximately 5 pounds less than the county average yield, it will be necessary to make a pro rata adjustment of all yields in column 16 and a county adjustment factor shall be obtained as follows:

(1) A county production reserve shall be determined by the State office. Such reserve shall be the amount which it is estimated is sufficient to provide for the correction of errors, which should not exceed approximately 5 pounds times the total of the final acreage allotments in column 15.

(2) Deduct the county production reserve from the product obtained by multiplying the total of the final allotments in column 15 by the 1940 county normal yield. Compute the county yield adjustment factor by dividing the result so obtained by the county total of the extension totals entered in the boxes below column 16, Form SR-404-G, and enter the result, carried at least four places beyond the decimal point, in the heading of column 17.

Enter in column 17, Form SR-404-G, the yield obtained by multiplying the yield in column 16 by the county yield adjustment factor. Enter in the box below column 17 on each page the page total of the extensions obtained by multiplying the final acreage allotments in column 15 by the yields in column 17. A county total of such extensions shall be obtained and such county total plus the production reserve under (1) above, adjusted if necessary, must not exceed the product obtained by multiplying the total of the acreage allotments in column 15 by the 1940 county normal yield.

When the normal yields for the farms in any county have been finally approved, the Forms SR-301 and SR-404-G shall be returned to the county office as provided in section 96 hereof. The county committee shall be advised of the county production reserve available for the correction of errors and shall be instructed to (1) notify operators of the 1940 normal yields established for their farms on Form SR-436 in accordance with the instructions in section 97 hereof, and (2) enter the final 1940 yield in line 7, column L, Table 3, Form SR-301.

Sec. 64. Execution of Table 3, Form SR-301. - Data for 1940 shall be entered in Table 3, Form SR-301, in accordance with the following instructions, for each farm in counties designated as commercial peanut counties under the 1940 Agricultural Conservation Program and on which commercial peanuts were produced in 1940.

(1) Kind of record

A symbol shall be entered in the margin to the right of column L, line 7, describing the kind of record from which the 1940 acreage and production data are secured.

- (a) The letter "R" shall be entered if both the acreage and production data are based on reliable records. Reliable records of acreage are measurements under the 1940 program. Reliable records of production are authentic picker or thrasher receipts. The records shall be carefully examined by the county committee, and, if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

- (b) The letter "O" shall be used if the acreage data are based on reliable records, but the production is not supported by picker or thrasher receipts.
- (c) The letter "X" shall be used if the acreage is obtained from reports by the operator and not supported by reliable records.

If records of production are not furnished by the operator, the production should be obtained from the 1940 performance report and shall be adjusted by the county committee if necessary.

(2) Columns G and H

Enter in line 7, column H, the 1940 acreage of peanuts from the 1940 performance report, as soon as available. Enter in column G the 1940 production if authentic records are submitted by the operator. Farm operators should be notified that records of 1940 production will be required in determining normal yields for 1941 and should be requested to furnish authentic records as soon as possible after peanuts have been thrashed, and in no case later than December 1, 1940. For those farms for which records of 1940 production have not been furnished by December 1, 1940, enter in column G the 1940 production furnished by the operator when performance was checked. Such production may be adjusted by the county committee, if necessary, to reflect the true production of the farm in 1940. Enter the total of the acreage and production in lines 3 through 7, columns G and H, in the respective column in line 13.

(3) Column I

The yields to be entered in lines 7 and 13, column I, shall be computed by dividing the production in column G by the acreage in column H.

(4) Columns J, K, and L

Enter in line 7, columns K and L, the 1940 preliminary and final normal yields from columns 16 and 17, respectively, Form SR-404-G. Enter in line 8, column J, the weighted average yield for the period 1936 through 1940 (line 13, column G, divided by line 13, column H).

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

Southern Division

PART VII

INSTRUCTIONS FOR DETERMINING COMMERCIAL VEGETABLE ACREAGE
ALLOTMENTS UNDER THE 1940 AGRICULTURAL CONSERVATION PROGRAM

TABLE OF CONTENTS	Page
Section 71. General instructions	1
A. Eligible farms	1
B. Definitions	1
Section 72. County office instructions	1
A. Execution of Forms SR-404-VQ	1
B. Tabulation of Forms SR-404-V	2
C. Transmittal of Form SR-404-V to State Office	3
D. Determination of final allotments	3
E. Notification of allotments	4
Section 73. State office instructions	4
A. Recheck of county office work	4
B. Determination of county limit	4
Section 74. Execution of Table 3, Form SR-301	5

PART VII. COMMERCIAL VEGETABLES

Sec. 71. General instructions. -

A. ELIGIBLE FARMS

Commercial vegetable allotments will be determined for each farm in counties included in the commercial vegetable producing area on which the average acreage of land normally planted to commercial vegetables is 3 acres or more.

B. DEFINITIONS

"Commercial vegetables" means the acreage of annual vegetables or truck crops (including potatoes not in the commercial potato area, sweet potatoes, tomatoes, sweet corn, cantaloupes, annual strawberries, commercial bulbs and flowers, but excluding watermelons and also peas for canning or freezing, and sweet corn for canning) of which the principal part of production is sold to persons not living on the farm; provided that in any county designated by the State committee with the approval of the Agricultural Adjustment Administration as a county in which substantially all tomatoes or pimientos grown are produced for canning, and in which it is administratively practicable to distinguish between such crops for canning and for other purposes, tomatoes or pimientos for canning shall not be classified as commercial vegetables.

"Commercial vegetable area" means counties or administrative areas for which the 1936-37 average acreage of commercial vegetables (other than potatoes, sweet potatoes, cantaloupes, and annual strawberries) is 200 acres or more; except that any such county or area for which the State committee, with the approval of the Agricultural Adjustment Administration, determines that the distribution of commercial vegetables from such county or area is confined to small local markets, that there is no tendency towards acreage expansion in such county or area, and that its elimination would not jeopardize the effectiveness of the program, may be designated as a non-commercial county.

Sec. 72. County office instructions. -

A. EXECUTION OF FORM SR-404-VQ

In all counties which did not have commercial vegetable allotments in 1939 the vegetable questionnaire, Form SR-404-VQ, shall be mailed to every farm operator listed on Form SR-304-G prior to the tabulation of data on Form SR-404-V in order to obtain a report of the vegetable acreage in 1936, 1937, 1938, and 1939 on each farm. (The questionnaire will not be used in counties which had commercial vegetable allotments in 1939, and Form SR-404-V will be executed for

such counties as outlined in the footnote following the table in subsection B hereof.) This questionnaire must be mailed from the county office to farm operators as soon as possible after it is determined that such county is included in the commercial vegetable area.

It is necessary that this report be filled out in accordance with the definition of commercial vegetables given on such report. Every farm operator should be requested to make a return. The minimum number of returns from producers will contain reports from all farms for which Form SR-312 shows 3 acres or more of commercial vegetables in 1939. It is important, however, that a questionnaire be received from each farm in the county even though no commercial vegetables are grown on the farm.

B. TABULATION OF FORM SR-404-V

All data with respect to commercial vegetable allotments for 1940 will be listed on Form SR-404-V, "Listing Sheet for 1940 Farm Commercial Vegetable Acreage Allotments". Enter in the spaces provided on each page of Form SR-404-V the page number and name of the county and State. Data for each farm on which the average acreage normally planted to commercial vegetables is 3 acres or more shall be listed on Form SR-404-V. A block of two lines shall be used for each farm and columns 1 through 8 of the first line of the block shall be filled out in accordance with the following instructions, using a black pencil. No entries shall be made in columns 9, 10, and 11 in the first line of the block for each farm. References printed in the headings of columns 5 through 8 of the listing sheet shall be disregarded. 1/

Column number and heading	Source of information
1. 1939 serial number	Form SR-301
2. 1940 serial number	Form SR-301, if renumbered in 1940
3. Name of operator	Form SR-301
4. 1939 tilled acreage	Section IV, Form SR-312, or line 1, column D, Form SR-301
5. 1936 commercial vegetable acreage	Item 1, Form SR-404-VQ
6. 1937 commercial vegetable acreage	Item 2, Form SR-404-VQ
7. 1938 commercial vegetable acreage	Item 3, Form SR-404-VQ
8. 1939 commercial vegetable acreage	Item 4, Form SR-404-VQ

1/ Footnote carried to page 3.

After the listing sheet has been converted as indicated above the data in columns 5 through 8 shall be carefully reviewed by the county committee, with the assistance of the community committees. The data for each farm shall be compared with the measured acreage of vegetables, if any, for the farm under agricultural adjustment programs. The acreage data as reported by the producer for each year shall be adjusted, if necessary, by the committee. The committee will enter its recommendation, using a red pencil, in the same column on the line immediately below the entry for each year.

Column 9 of the second line for each farm shall be executed by entering the average of the entries made in red. This average will be the total of the red entries in columns 5 through 8 divided by the number of entries in such columns and shall be entered in column 9 in red.

Column 10 of the second line for each farm shall be executed by the community committee. It shall enter in this column its recommended 1940 commercial vegetable acreage allotment, on the basis of the average acreage of vegetables for market customarily grown on the farm (columns 5 through 8) with adjustments for abnormal weather conditions, taking into consideration the tillable acreage, type of soil, production facilities, crop rotation practices, and changes in farming practices.

C. TRANSMITTAL OF FORMS SR-404-V TO STATE OFFICE

After data for all farms have been tabulated in columns 1 through 10, page totals of columns 4 through 10 shall be determined and a county summary prepared. Separate totals of the red and black entries must be made. The field audit clerk from the State office shall then review the county summary and the Forms SR-404-V to determine that only eligible farms have been listed and that the entries have been correctly transcribed from Form SR-404-VQ. After his approval has been secured the county summary, together with Forms SR-404-V, shall be transmitted to the State office for further review and determination of the county limit.

D. DETERMINATION OF FINAL ALLOTMENTS

When the tabulation has been returned by the State office the county limit will have been entered in item 1 on the first page of the tabulation. Enter in item 2 the acreage which the county committee

1/ Cont'd from page 2.

For counties that had commercial vegetable allotments in 1939 use the references in the heading of columns 5 through 8, Form SR-404-V, except that in such counties that do not have potato allotments in 1940 the reference in the heading of column 7 should be changed to read as follows: "(Line 5, column C or D, plus line 8, column C, SR-208, or line 5, column C or D, plus line 6, column C, SR-213)".

determines is required for the correction of errors. Enter in item 3 the result obtained by subtracting item 2 from item 1.

The county committee shall enter in column 11 the final farm commercial vegetable acreage allotment for 1940, taking into consideration the factors considered by the community committee in making its recommendation in column 10.

The members of the county committee shall indicate their approval of the final allotments by entering their signatures and the date on each page of the tabulation. The tabulation shall then be transmitted to the State office for review and approval if found to be correct.

E. NOTIFICATION OF ALLOTMENTS

When the approved tabulations have been received from the State office, each farm operator shall be notified of his 1940 farm commercial vegetable acreage allotment on Form SR-433, as provided in section 104 hereof.

Sec. 73. State office instructions. -

A. RECHECK OF COUNTY OFFICE WORK

When the listing sheets, Forms SR-404-V, are first received in the State office all computations and additions and the county summary shall be checked for accuracy. All data shall be deleted for any farm for which the recommended acreage is less than 3 acres and the county totals corrected accordingly.

B. DETERMINATION OF COUNTY LIMIT

As soon as the listing sheets have been checked as indicated above, a summary of the data in columns 4 through 10 shall be transmitted to the Southern Division, which in no case shall be later than October 15, 1939, together with a recommended county limit, for determination of the 1940 county commercial vegetable acreage limit. Upon receipt of the approved county limit from the Southern Division, the county limit shall be entered in item 1 on the first page of the tabulation. The tabulation shall then be returned to the county office for the county committee to enter the final farm acreage allotments in column 11.

After the county committee has entered the final farm acreage allotments in column 11 and the tabulation has been returned to the State office, it shall be checked to determine that each entry in column 11 is equal to or greater than 3 acres. If the total of column 11 is not in excess of item 3, the entries in column 11 may be approved as final farm acreage allotments. The copies of Form SR-404-V shall be detached and retained in the State office files.

The original Forms SR-404-V shall be returned to the county office and the county committee instructed to notify operators of their 1940 allotments on Form SR-433 as provided in section 104 hereof. If, however, the total of column 11 is in excess of item 3, the State office shall return the tabulation to the county committee for further adjustment.

Sec. 74. Execution of Table 3, Form SR-301. - The 1940 acreage of commercial vegetables shall be entered in Table 3, Form SR-301, for each farm.

Enter in line 7, column I, the 1936-39 average acreage from column 9, Form SR-404-V.

Enter in line 7, columns K and L, the preliminary and final 1940 acreage allotment from columns 10 and 11, respectively, Form SR-404-V.

Enter in line 7, column H, the 1940 acreage of commercial vegetables from the 1940 performance report as soon as available.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
AGRICULTURAL CONSERVATION PROGRAM

Name of 1939 Operator _____ Worksheet No. _____

Dear Sir:

The following information regarding the farm that you are operating in 1939 is needed at once in order that vegetable acreage allotments under the 1940 Agricultural Conservation Program may be determined at an early date.

Commercial vegetable acreage means the acreage of annual vegetables or truck crops such as onions, tomatoes, cantaloupes, Irish and sweet potatoes, commercial bulbs and flowers, annual strawberries, peppers, beets, carrots, radishes, spinach and other greens, cabbage, string beans, sweet corn, English peas, or cucumbers.

Peas for canning or freezing and sweet corn for canning, all perennial vegetables, watermelons, plants grown for sale, and perennial strawberries are not considered as commercial vegetables. Any vegetables grown in home gardens for home use should not be considered as commercial vegetables.

In determining the commercial vegetable acreages to be entered in the spaces below, count all land on which commercial vegetables were planted for harvest one or more times during the year. If the same acreage is planted to more than one crop of vegetables for harvest during the year, count the acreage only once.

Example: If ten acres of cabbage or potatoes are planted for harvest in a field and the same field is later during the year planted to cotton, the acreage counts as ten acres of vegetables. If three acres are planted to radishes and the same acreage is again planted during the year to string beans, the acreage counts as three acres of vegetables.

If you have any questions regarding the acreages to be entered in the spaces below, please contact this office or a member of your local committee who will be glad to assist you.

Enter for this farm in the spaces below the 1936, 1937, 1938, and 1939 acreage of commercial vegetables as defined above. Sign and return this letter immediately in the enclosed envelope which requires no postage.

Commercial Vegetable Acreage On This Farm

The commercial vegetable acreage history on this farm is as follows:

(1)	(2)	(3)	(4)
_____	_____	_____	_____
1936	1937	1938	1939

Yours very truly,

Signature of Operator

Secretary, County Agricultural
Conservation Association.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
SOUTHERN DIVISION

INSTRUCTIONS FOR DETERMINING CELERY ACREAGE ALLOTMENTS
AND NORMAL YIELDS UNDER THE 1940 ACP

Sec. 81. Eligible farms. - A celery acreage allotment will be determined for each farm on which celery was produced in any of the years 1937 to 1939, inclusive, and also for farms on which celery will be produced in 1940 for the first time since 1936.

Sec. 82. Determination of acreage allotments. - The procedure outlined below shall be followed in determining celery acreage allotments for individual farms. Data for farms shall be tabulated on Form SR-404-P which shall be designated as Form SR-404-C, "Listing Sheet for 1940 Farm Celery Acreage Allotments". Data for farms will be tabulated in two separate groups; namely, group 1, which will include data for all farms on which celery was produced in any of the years 1937-39, inclusive; and group 2, which will include data for all farms on which celery will be produced in 1940 for the first time since 1936.

A. GROUP 1 FARMS

Allotments for group 1 farms shall be determined first. Enter in the spaces provided on each Form SR-404-C the page number, the name of the county and State, and the group number (1). Data with respect to these farms shall be entered on Form SR-404-C in accordance with the following instructions:

Column number and heading 1/	Source of information
1. 1939 serial number	Form SR-301
2. 1940 serial number	Form SR-301, if renumbered for 1940
3. Name of operator	Form SR-208
4. 1937 acreage of celery	Line 8, column B, Table 2, Form SR-301
5. 1938 acreage of celery	Line 9, column B, Table 2, Form SR-301
6. 1939 acreage of celery	Line 10, column B, Table 2, Form SR-301

1/ Column heading on each page of the tabulation should be changed as indicated.

7. Total	Total of columns 4, 5, and 6
8. Average acreage	See instructions below
9. Usual acreage	See instructions below

Before the total of columns 4, 5, and 6 is entered in column 7, entries with respect to any year which is determined by the county committee to be abnormal should be stricken out and such entry should not be included in the total in column 7. Enter in column 8 the three-year annual average which will be obtained by dividing the total in column 7 by the number of years included in such total. Enter in column 9 the result obtained as follows:

(a) If the entry in column 8 represents the average of 3 years, transfer such entry to column 9.

(b) If the entry in column 8 represents the average of 2 years, enter 90 percent of column 8 in column 9.

(c) If the entry in column 8 represents 1 year, enter 80 percent of column 8 in column 9.

The county committee, with the assistance of other local committees, shall recommend and enter in column 10 a recommended 1940 celery acreage allotment for each farm taking into consideration tillable acreage on the farm, crop rotation practices, adaptability of the soil to the production of celery, drainage, and/or irrigation facilities on the farm, and giving special consideration to small farms. In no case should the recommended 1940 acreage allotment vary more than 25 percent from the usual acreage in column 9 determined as indicated above.

Column 11 will be left blank and will be used only in the event the State office finds it necessary to reduce all recommended acreage allotments for group 1 farms pro rata in order to come within the county celery acreage allotment.

As soon as the acreage tabulation for group 1 farms is completed and approved by the county committee, it shall be transmitted to the State office for audit and approval by the State committee if found to be correct. After the county committee has received the State committee's approval of the acreage allotments, each operator shall be notified of the 1940 acreage allotment established for his farm in accordance with the instructions contained in section 104 hereof.

B. GROUP 2 FARMS

Operators of group 2 farms must advise the county committee prior to February 1, 1940, that celery will be produced thereon in 1940 for the first time since 1936. Data for group 2 farms shall be tabulated on Form SR-404-P as indicated for group 1 farms. Enter in the spaces provided on each Form SR-404-C the page number, the name of the county and State, and the group number (2). Columns 1 through 3 shall be tabulated in accordance with the instructions for group 1 farms. The remaining columns shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
4. Intended 1939 acreage of celery	As reported by operator
5. Recommended 1940 acreage allotment	As recommended by community committee but not in excess of column 4
6. Recommended 1940 acreage allotment	As recommended by county committee but not in excess of column 4
7. Approved 1940 acreage allotment	This column will be used only if adjustments are required from the recommended allotments entered in column 6

In recommending acreage allotments for group 2 farms, community and county committeemen shall take into consideration allotments established for similar farms in group 1 and in no case should they recommend an acreage allotment in excess of 75 percent of the allotments established for similar farms in group 1.

As soon as the acreage tabulation for group 2 farms has been completed and approved by the county committee it shall be transmitted to the State office for analysis which in no event shall be later than February 5, 1940. After the county committee has received notice of the allotments approved by the State committee for group 2 farms, each operator should be notified of the 1940 acreage allotment established for his farm in accordance with the instructions contained in section 104 hereof.

C. DETERMINATION OF FINAL ALLOTMENTS FOR GROUP 2 FARMS

As soon as performance has been checked on each group 2 farm the 1940 measured acreage of celery shall be compared with the acreage allotment for the farm, and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. The final farm acreage allotment for group 2 farms shall be entered in column 10 after performance has been checked and after columns 4 and 5, Form SR-404-G, have been executed in accordance with the instructions in section 99 hereof and shall be the final farm celery acreage allotments as entered in column 5, Form SR-404-G.

Sec. 85. Determination of normal yields per acre. - After the acreage allotments for group 1 and group 2 farms have been approved by the State committee and have been entered in column 5, Form SR-404-G, in accordance with the instructions in section 95, normal yields shall be determined in accordance with the following procedure:

The county committee, with the assistance of other local committees in the county, shall determine and enter in line 11, column I, Table 2, Form SR-301, a normal yield for celery for each farm. The normal yield of celery for any farm shall be determined on the basis of yields of celery made on the farm with due consideration for type of soil, production practices, and the general fertility of the land. The average yield for all farms in the county shall not exceed the county yield established by the Secretary.

After preliminary yields have been recommended for all farms, the preliminary yields in line 11, column I, Table 2, Form SR-301, shall be entered in column 6 (b), Form SR-404-G. When the county office has completed and carefully checked the entry in column 6 (b), Form SR-404-G, for each farm receiving a 1940 celery allotment, the Forms SR-301 and SR-404-G shall be transmitted to the State office as provided in section 95 hereof.

The final celery yields for all farms will be determined in the State office by making a horizontal adjustment, if necessary, in the preliminary yields of the committee, in order that the weighted average yield for all farms in the county shall conform to the county average yield.

Sec. 84. State office instructions. - Forms SR-404-C shall be checked in the State office as indicated below, and in the event an error is found the incorrect entry should be deleted (but not erased) and the correct entry inserted, using a red pencil.

A. GROUP 1 FARM ALLOTMENTS

In order to determine that the individual farm acreage allotments have been correctly determined, the State office shall check each

recommended acreage allotment to see that it does not vary from the usual acreage in column 9 by more than 25 percent and shall also check to determine that the total of the recommended acreage allotments does not exceed the county allotment. If the total of the recommended acreage allotments exceeds the county allotment, the recommended allotments in column 10 shall be reduced pro rata and the final farm acreage allotments entered in column 11. After the tabulation for a county has been approved by the State committee, the copies of Forms SR-404-G shall be detached and retained in the State office files. The original Forms SR-404-G shall then be returned to the county office and the county committee instructed to notify operators of their 1940 allotments.

B. GROUP 2 FARM ALLOTMENTS

The State office shall check each entry in column 6 and if it is in excess of the entry in column 4, it must be corrected. The State office shall also check to determine that each entry for group 2 farms is correct. The State committee should review the county totals of the indicated allotments as well as the data for individual farms and if it is found that the county committee recommendations for any county have not been made on an equitable basis, such committee should be instructed to review its recommendations of acreage allotments. After all corrections, if any, have been made, a State summary should be prepared and the total of the recommended acreage allotments for group 2 farms compared with the State reserve for group 2 farms. If the total acreage allotments recommended are not in excess of the State reserve, the recommended allotments in column 6 will be final. If the total recommended allotments for group 2 farms are in excess of the State reserve, the allotment for all group 2 farms will be reduced pro rata and the State office will compute and enter the final acreage allotments in column 7.

As soon as the allotments for group 2 farms are approved by the State committee, the copies of Forms SR-404-C shall be detached and retained in the State office files. The original Forms SR-404-C shall then be returned to the county office and the county committee instructed to notify operators of their 1940 acreage allotments.

C. NORMAL YIELDS

The State office shall review each preliminary yield in line 11, column I, Table 2 Form SR-301, and shall check each such yield against the respective entry in column 6 (b), Form SR-404-G. Final yields shall be determined as follows:

Enter in the box below column 6, the page totals of the extensions obtained by multiplying the final celery acreage allot-

ments in column 5 by the preliminary yields in column 6 (b). A county summary of such page totals shall be obtained. If the weighted average yield of the yields in column 6 (b) does not exceed and is not more than 2 crates less than the county normal yield, the yields in column 6 (b) shall be approved as final; in which case the amount, if any, by which such weighted average yield is less than the county normal yield multiplied by the total of the final allotments in column 5, shall constitute a county production reserve for the correction of errors.

If the weighted average of the preliminary yields in column 6 (b), Form SR-404-G, exceeds or is more than two crates less than the county normal yield, it will be necessary to make a horizontal adjustment of all yields in column 6 (b) and a county yield adjustment factor shall be obtained as follows:

(a) A county production reserve shall be determined by the State office. Such reserve shall be the amount which it is estimated is sufficient to provide for the correction of errors, which generally will be approximately one crate times the total of the final celery allotments in column 5. Deduct the county production reserve from the product obtained by multiplying the total of the final allotments in column 5 by the 1940 normal yield.

(b) Compute the county yield adjustment factor by dividing item (a) by the county total of the extension totals entered in the box below column 6, Form SR-404-G, and enter the result, carried at least four places beyond the decimal point, in the heading of column 7.

Enter in column 7, Form SR-404-G, the yield obtained by multiplying the yield in column 6 (b) by the county yield adjustment factor. Enter in the space provided for the total of column 8 the page total of the extensions obtained by multiplying the final acreage allotment in column 5 by the yield in column 7. A county total of such extensions shall be obtained and such county total plus the production reserve under (a) above, adjusted, if necessary, must not exceed the product by multiplying the total of the acreage allotments in column 5 by the 1940 normal yield.

When the normal yields for the farms in any county have been finally approved, the Forms SR-301 and SR-404-G shall be returned to the county office as provided in section 96 hereof. The county committee shall be advised of the county production reserve available for the correction of errors and shall be instructed to (1) notify each operator of the normal yield established for his farm on Form SR-436 in accordance with the instructions in section 97 hereof and (2) enter the final 1940 normal yield in line 11, column J, Table 2, Form SR-301.

Sec. 85. Execution of Table 2. - Data shall be entered in Table 2 for each farm on which celery was harvested in 1940 in accordance with the following provisions.

(1) Kind of Record

A symbol shall be entered in the margin to the left of column A, line 11, describing the kind of record from which the 1940 production and acreage are secured. The double crop acreage should be entered and encircled and designated in the left margin.

(a) The letter "R" shall be used if both the acreage and production are based on reliable records. Reliable records are Agricultural Adjustment Administration records of measurements for acreage and authentic sales receipts for the entire crop for production or other records of production acceptable to the county committee. The records shall be carefully examined by the county committee and, if accepted as being reliable, shall be initialed by at least one member of the committee and kept on file in the county office.

(b) The letter "O" shall be used if the acreage is obtained from reliable records, but the production is not supported by reliable records.

(c) The letter "X" shall be used if the acreage is reported by the operator and not supported by reliable records.

If records of production are not furnished by the operator the production should be obtained from the 1940 performance report and shall be adjusted by the county committee, if necessary. If celery was not produced on the farm in 1940 the space in columns A, B, and C should be lined out.

(2) Line 11 - 1940

Enter in column B the 1940 acreage of celery from the 1940 performance report as soon as available. Enter in column A the 1940 production as reported by the operator and adjusted by the county committee, if necessary. Enter in column C the yield obtained by dividing the entry in column A by the entry in column B. Enter in column D the total production for the years 1937-39, inclusive. Enter in column E the total acreage for the years 1937-39, inclusive. Enter in column F the average acreage for 1937-39 obtained by dividing the entry in column E by 3. Enter in column G the 1940 usual acreage from column 9, Form SR-404-G. Enter in column H the yield derived by dividing the total production in column D by the total acreage in column E. Enter in column J the final 1940 normal yield for the farm as shown in column 7, Form SR-404-G.

UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL ADJUSTMENT ADMINISTRATION
 Washington, D. C.

SOUTHERN REGION BULLETIN 402

PART IX - GENERAL

CONTENTS

	<u>Page</u>
Section 91. General instructions	1
Section 92. Farms for which a total soil-depleting acreage allotment will be determined	2
Section 93. County office instructions for first tabulation	2
A. Grouping of farms	2
(1) Area A	2
(2) Area B	2
B. Listing of data on first tabulation	3
C. Committee recommendations	4
(1) For farms in Area A	4
(2) For farms in Area B	5
Section 94. State office instructions for auditing first tabulation	8
(1) Area A	8
(2) Area B	10
(3) Determination of total soil-depleting allotments and return of first tabulation to county office	11
Section 95. County office instructions for final tabulation	11
A. Final tabulation on Forms SR-404-G	11
B. Area A - Productivity Indexes	15
C. Transmittal of final tabulation to state office	16
Section 96. State office instructions for auditing final tabulation	16
Section 97. Notification of normal yields and productivity indexes	17
Section 98. Non-general allotment farms in Area A	17
Section 99. Tabulation of 1940 crop acreages and determination of allotments for new farms	19
A. Execution of columns 4, 9, 14, and 18, Form SR-404-G	19
B. Determination of allotments for new farms	20

PART IX. LISTING ALL FARM ACREAGE ALLOTMENTS AND
DETERMINING TOTAL SOIL-DEPLETING ACREAGE ALLOTMENTS

Sec. 91. General instructions. - Forms SR-404-G, "Listing Sheet for all 1940 Farm Acreage Allotments and Normal Yields", will be used in all counties in the Southern Region for (1) determining 1940 total and general soil-depleting acreage allotments, (2) determining 1940 farm normal yields, and in area A for determining farm productivity indexes, (3) listing the 1940 acreage of special crops, and (4) bringing together for convenient reference all farm acreage allotments and yields.

The total soil-depleting acreage allotment for any farm will be determined by adding to the special crop acreage allotments, if any, excluding the acreage allotments determined for commercial vegetables and potatoes, an acreage allotment determined for general soil-depleting crops. General soil-depleting acreage allotments will be determined on the basis of good soil management, tillable acreage on the farm, type of soil, topography, degree of erosion, the acreage of all soil-depleting crops customarily grown on the farm, and the acreage allotments for general soil-depleting crops determined under the 1939 Agricultural Conservation Program, taking into consideration allotments determined for individual soil-depleting crops for 1940. The general allotment for any farm shall be comparable with the allotments determined for other farms in the same community which are similar with respect to such factors.

Forms SR-404-G shall be prepared first only for the purpose of determining 1940 general and total soil-depleting acreage allotments and shall be designated as "First Tabulation". Only one copy of the First Tabulation shall be prepared. After all splits and combinations have been made in accordance with the instructions in section 102 hereof, and after all new farm allotments have been determined, data listed on the first tabulation of Form SR-404-G shall be relisted on Form SR-404-G according to the 1940 farm serial number and shall be designated as "Final Tabulation". Farm yields for each special crop and productivity indexes for general crops shall be determined on the final tabulation as provided in the applicable part of this Bulletin 402. After all yields and productivity indexes have been determined, a copy of the final tabulation shall be prepared for use in the State office. All basic data to be entered on 1940 applications for payment shall be taken from the final tabulation of Forms SR-404-G in the county office and shall be checked against such forms in the State office.

For any farm for which a Form SR-101 or Form SR-102 has not been executed, such form shall be executed within the time limit set by the State committee for executing work sheets in the State. This will not include farms which were reconstituted under previous programs if a Form SR-101 or Form SR-102 has been executed for land included in these farms. If it is necessary to execute Form SR-101 for any farm, such form shall be executed in accordance with instructions contained in the applicable bulletins except that in columns G

and H data will be entered with respect to the year 1939. If it is necessary to execute Form SR-102 for any farm, the weighted average yield for all farms (including those for which a Form SR-102 is executed under the 1940 program) of the commodity used in establishing the acreage required to produce food and feed crops for home consumption on the farm shall not be less than 95 percent of the official county average yield of that commodity. Such weighted average yield must be carefully determined before any 1940 general crop acreage allotments are released to farm operators in the county.

Sec. 92. Farms for which a total soil-depleting acreage allotment will be determined. - A total soil-depleting acreage allotment shall be determined for each farm in Area A and for each farm in Area B for which a special allotment (excluding a commercial vegetable allotment) is determined.

Sec. 93. County Office instructions for first tabulation.

A. GROUPING OF FARMS

Farms shall be classified by the county committee in the following groups with respect to general soil-depleting crops, and every farm listed on Form SR-304-G under the 1939 program must be on Form SR-404-G in the proper groups, under the 1940 Agricultural Conservation Program.

(1) Area A.

(a) Group 1 shall include all farms for which a general crop acreage allotment was determined under the 1939 Agricultural Conservation Program.

(b) Group 2 shall include those farms for which a general crop acreage allotment was not determined under the 1939 Agricultural Conservation Program.

(2) Area B.

(a) Group 1-GA shall include all farms on which general crops or livestock are normally produced for market and which were included on Forms SR-304-G under the 1939 program. The county committee, assisted by representatives of all local committees, shall carefully review the data for each farm and accurately determine all farms in the county that normally produce general crops or livestock for market so that such farms may be properly classified in group 1-GA.

(b) Group 1-GB shall include farms on which general crops or livestock are not normally produced for market which were included on Forms SR-304-G and will also include any of such farms which were not tabulated on Forms SR-304-G under the 1939 program.

(c) Group 2 shall include all farms on which general crops or livestock are normally produced for market and which were not included on Forms SR-304-G under the 1939 program.

B. LISTING OF DATA ON FIRST TABULATION

Data for all farms shall be tabulated in the county office on Form SR-404-G as hereinafter provided and shall be listed for farms as constituted in 1939. A separate tabulation shall be prepared for each administrative area and for each group. Enter in the spaces provided on each page, the page number, the name of the county and State, and the group symbol. Data shall be entered on Form SR-404-G in accordance with the following instructions and no entries shall be made in columns other than those specified:

Column number and heading	Source of information
1. 1939 serial number	Form SR-301
3. Name of operator	Form SR-301
5. Approved cotton allotment <u>1/</u>	Column 15, Form ACP-108
10. Approved tobacco or rice allotment	Applicable Form 40-Tobacco; or for rice, column 9, Form SR-404-R
15. Approved peanut allotment or sugarcane for sugar acreage	For peanuts, column 10, Form SR-404-P; or for sugarcane for sugar, 1939 proportionate share
18. 87 percent of 1940 wheat allotment <u>2/</u>	87 percent times column 19, Form SR-404-G
19. Approved wheat allotment	Column 9 or 10, whichever is applicable, Form SR-404-W
21. 1939 measured tilled acreage	Section IV of Form SR-312
22. 1939 total soil-depleting acreage allotment	Column 22, Form SR-304-G <u>3/</u>
23. Total 1940 special allotments	Total columns 5, 10, 15, and 18 <u>4/</u>

- 1/ In Florida celery area, enter the 1940 celery acreage allotment from column 10 or 11, whichever is applicable, Form SR-404-C.
- 2/ Change the printed heading in column 18 to read "87% of column 19". This column will be used as the wheat acreage to be included in column 23 for the purpose of determining the general allotment only.
- 3/ If column 22, Form SR-304-G, has not been executed for Group 1 farms in Area B, this entry shall be taken from line 3, column D, Form SR-309-A.
- 4/ Change the printed instructions in the heading of column 24 to read "Columns 5, 10, 15 and 18."

Contd.

Column number and heading	Source of information
24. Indicated 1940 general allotment	In Area A - Column 22 minus column 23; In Area B - column 19, Form SR-304-G. (If the farm was not included on Form SR-304-G but was included on Form SR-204-GA or SR-204-GB under the 1938 program, enter in column 24 the approved 1938 general allotment from column 21 or column 25, whichever is applicable, Form SR-204-GA, or from column 16 or column 17, whichever is applicable, Form SR-204-GB.)
25. 1939 acreage general crops	Section II, Form SR-312 <u>5/</u>
28. 1939 approved productivity <u>6/</u>	Area A - leave blank Area B - column 21 minus column 23

5/ The 1939 acreage of general crops may be obtained by subtracting from the total of the column designated "First Crop", Section II, Form SR-312, the sum of the acreage in Section II, Form SR-312, for the special crops, if any, (excluding potatoes and commercial vegetables) for which allotments were determined.

6/ In Area B change the printed heading in column 28 to read "Cropland available".

Page totals of the data listed in the columns as indicated above shall be entered in the spaces provided on each page. A county summary by groups shall then be prepared in duplicate by entering the page totals on a blank Form SR-404-G and a county total obtained for each column. The county totals of the acreage allotments for each special crop must agree with the county totals on the respective special crop listing sheets.

C. COMMITTEE RECOMMENDATIONS

(1) For farms in Area A. - Before the committees make their recommendations for general crop acreage allotments, the box for county data at the top of the county summary page shall be executed for each group as follows:

Enter as item 1 the total tilled acreage from column 21.
Enter as item 2 the official ratio of total soil-depleting crops to cropland established under the 1937 Agricultural

Conservation Program. Enter as item 3 the normal total soil-depleting acreage which will be the result obtained by multiplying item 1 by item 2. Enter in the applicable spaces in item 4 (a), (b), (c), and (d) the sum of the final 1940 acreage allotments for each special crop tabulated in columns 5, 10, 15 and 19 on Form SR-404-G. Enter in the applicable spaces in item 4 (a), (b), (c), and (d) the following percentages: cotton, 148%; tobacco, 114%; rice, 110%; peanuts, 111%; and wheat, 114%. The acreage allotments of special crops shall be multiplied by the respective percentages and the normal acreages so determined shall be entered in the spaces provided in item 4 (a), (b), (c), and (d). The total of such normal acreages shall be entered as item 4. Enter as item 5 the normal general crop acreage determined by subtracting item 4 from item 3.

A completed county summary for each group shall then be transmitted to the State office for approval and for determination of item 6 for each group which will be the general crop acreage allotment for the respective group of farms in the county.

Upon receipt from the State office of the general crop acreage allotment for each group of farms in the county, the committees shall make their recommendations of general crop acreage allotments on the basis of the acreages in columns 21 through 25 and on the basis of the factors outlined in section 91.

The community committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 26. The county committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 27. If the total of column 27 for each group of farms exceeds the county allotment available for the respective group, the State office will make a pro rata adjustment and enter the final general crop acreage allotment in column 29, Form SR-404-G.

After the Forms SR-404-G have been prepared as indicated above, the members of the county committee shall indicate their approval by entering their signatures and the date in the spaces provided on each page of the tabulation. The First Tabulation shall then be transmitted to the State office for review and approval, if found to be correct, and for determining total soil-depleting acreage allotments for individual farms.

(2) For farms in Area B. - Before the committees make their recommendations for general crop acreage allotments, the box for county data at the top of the county summary page shall be executed as follows:

(a) Group 1-GA farms. - Enter as item 1 the total tilled acreage from column 21. Enter as item 2 the official

ratio of total soil-depleting crops to cropland established under the 1937 Agricultural Conservation Program. Enter as item 3 the normal total soil-depleting acreage which will be the result obtained by multiplying item 1 by item 2. Enter in the applicable spaces in item 4 (a), (b), (c), and (d) the sum of the final 1940 acreage allotments for each special crop tabulated in columns 5, 10, 15 and 19 on Form SR-404-G. Enter in the applicable spaces in item 4 (a), (b), (c), and (d) the following percentages: cotton, 148%; tobacco, 114%; rice, 110%; peanuts, 111%; sugarcane for sugar, 100%; and wheat, 114%. The acreage allotments of special crops shall be multiplied by the respective percentages and the normal acreages so determined shall be entered in the spaces provided in item 4 (a), (b), (c), and (d). The total of such normal acreages shall be entered in item 4. Enter as item 5 the normal general crop acreage determined by subtracting item 4 from item 3. Enter as item 6 the smaller of (1) the total of column 24 for group 1-GA farms or (2) 110% of item 5.

The community committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 26. The county committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 27. The total of column 27 for group 1-GA farms shall not exceed item 6 in the box at the top of the county summary page for group 1-GA farms, unless the total of column 24 is greater than 110 percent of item 5, and the State committee determines that a selectivity in excess of 10 percent exists and recommends an increase in the general crop acreage allotment. If an increase in the general acreage allotment is recommended, it must not exceed the total of column 24 and must be approved by the Director of the Southern Division.

(b) Group 1-GB farms. - Data for group 1-GB farms shall be entered in the box at the top of the county summary page for group 1-GB. The description of items in the box for county data shall be disregarded and the following description of items shall be inserted on lines 1 through 4 immediately below the words "County Data":

1. Group 1-GB and Group 2 allotment _____ acres
2. County reserve percentage _____ percent
3. County acreage reserve _____ acres
4. Acreage to be allotted _____ acres

When the description of items has been inserted, enter in item 1 the total of column 24. A reserve for the correction of errors, for appeals, and for allotments for group 2 farms

shall be determined by the county committee. Such reserve shall not be less than 1 percent nor more than 5 percent of item 1, unless the county committee estimates that a larger percentage will be needed to provide acreage allotments which will be fair and equitable for group 2 farms; in which event, such percentage may be increased to the percentage recommended by the county committee. Irrespective of the number of farms in group 2, the allotments to such farms cannot exceed the acreage remaining in the county reserve. Enter as item 2 such county reserve percentage. Enter as item 3 the county acreage reserve which will be the result obtained by multiplying item 1 by item 2. Enter as item 4 the acreage obtained by subtracting item 3 from item 1.

The committees shall make their recommendations for general crop acreage allotments on the basis of the acreage in columns 21 through 25 and on the basis of the factors outlined in section 91.

The community committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 26. The county committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 27. The total of column 27 for group 1-GB farms shall not exceed item 4 in the box at the top of the county summary page for group 1-GB farms.

(c) Group 2 farms. - The box for county data at the top of the summary page for group 2 farms shall be executed in accordance with the instructions contained in (2) (a) above for group 1-GA farms; except that, item 6 for group 2 farms shall be the smaller of (1) 110 percent of item 5 on the summary page for group 2 farms, or (2) the acreage remaining in item 3 on the summary page for group 1-GB.

The committees shall make their recommendations for general crop acreage allotments on the basis of the acreage in columns 21 through 25 and on the basis of the factors outlined in section 91.

The community committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 26. The county committee's recommendation of the general crop acreage allotment for each farm shall be entered in column 27. The total of column 27 for group 2 farms shall not exceed item 6 in the box at the top of the county summary page for group 2 farms, unless the acreage remaining in item 3 on the summary page for group 1-GB is greater than 110 percent of item 5, and the State committee finds that a selectivity in excess of 10 percent exists. Any increase in the general crop acreage

allotment must not exceed the acreage remaining in item 3 on the summary page for group 1-GB farms.

After the Forms SR-404-G have been prepared as outlined above, the members of the county committee shall indicate their approval by entering their signatures and the date in the spaces provided on each page of the tabulation. The First Tabulation and one copy of each group summary shall then be transmitted to the State office for review and approval if found to be correct.

Sec. 94. State office instructions for auditing First Tabulation. -

(1) Area A.

(a) Determination of county allotments for Group 1 Farms. - When the summary page for group 1 farms for any county is received in the State office, such data shall be entered on a State tabulation. At the top of the tabulation enter the title, "General Crop Allotment Tabulation - Group 1 Farms". The column headings and numbers on the tabulation shall be the same as the item descriptions and numbers in the box for county data on the group 1 summary page; that is, column 1 shall be the tilled acreage; column 2 shall be the county soil-depleting ratio; column 3, the normal total soil-depleting acreage; column 4a, the total cotton allotments for group 1 farms; column 4aa, the total normal cotton acreage represented by the cotton allotments for group 1 farms. Two columns (4b, 4bb, etc.) shall also be prepared for each other special crop for which data are entered in item 4. Column 5 shall be the normal general crop acreage and column 6 shall be used in computing the general crop acreage allotment for group 1 farms in the county.

The general crop acreage allotment for each county to be entered in column 6 of the tabulation for group 1 farms shall be determined by prorating not more than 99.5 percent of the State allotment available for apportionment among counties upon the basis of the normal general crop acreage shown in column 5 of the tabulation for group 1 farms. A preliminary State apportionment factor shall be furnished the State office by the Southern Division. The entry in column 5 of the tabulation shall be multiplied by the preliminary State apportionment factor and the result, which will be the preliminary general crop acreage allotment for group 1 farms in the county, shall be entered in column 6.

The State committee shall review the preliminary general crop acreage allotment for the county and shall recommend a final general crop acreage allotment for the county. The final general crop acreage allotment shall be entered in column 7 of the tabulation. It must be remembered that the sum of the final general crop acreage allotments for all counties in Area A in the State must not exceed 99.5 percent of the State general crop acreage allotment available for group 1 farms.

As soon as the final general crop acreage allotment for any county has been determined, the county office shall be notified of the final general crop acreage allotment for group 1 farms in the county, as shown in column 7 of the tabulation, and shall be instructed to execute columns 26 and 27 of Forms SR-404-G in accordance with the instructions contained in section 93 hereof.

(b) Determination of County Allotments for Group 2 Farms.

When the summary pages for group 2 farms have been reviewed for all counties in the State, a tabulation shall be made of the county totals of group 2 farms as outlined above for group 1 farms. At the top of such tabulation enter the title, "General Crop Allotment Tabulation - Group 2 farms". The normal general crop acreage in column 5 for group 2 farms shall be multiplied by the factor used in determining the general crop acreage allotments entered in column 6 of the tabulation for group 1 farms. The resulting product shall be entered in column 6 of the tabulation for group 2 farms. If the sum of column 6 of the tabulation for group 2 farms does not exceed the State reserve for such farms, the entries in column 6 of the tabulation for group 2 farms shall be the general crop acreage allotments for such farms. If the sum of column 6, however, exceeds the State reserve for group 2 farms, the excess shall be eliminated pro rata, and the general crop acreage allotments for group 2 farms shall be entered in column 7 of the tabulation for such farms.

(c) Review of First Tabulation. - When the First Tabulation of Forms SR-404-G has been received from the county office, the State office shall check the totals of each column and the county data shown in the box at the top of the county summary page. If found correct and the total of column 27 does not exceed the final general crop acreage allotment for the county, the allotments may be approved as final

and transferred to column 29, Form SR-404-G. If any of the column totals on the listing sheets or the county data entered in the box on the summary page are found to be incorrect, the original entry shall be lined out, but not erased, and the correct entry made directly above, using a red pencil.

(d) Determination of Final Farm Allotments. -

If the total of column 27 exceeds the final general crop acreage allotment for group 1 farms for the county, the excess shall be eliminated pro rata as follows: The final general crop acreage allotment for group 1 farms shall be divided by the total of column 27 for such farms and the ratio, carried four places beyond the decimal point, shall be entered in the heading of column 29, Form SR-404-G. Each entry in column 27 shall be multiplied by the entry in the heading of column 29 and the product shall be entered on the respective line in column 29.

The total of column 27 for group 2 farms shall not exceed the general crop acreage allotment for such farms. If the total of column 27 for group 2 farms for any county exceeds the general crop acreage allotment determined for such farms, the excess shall be eliminated pro rata in the same manner as provided for eliminating such excess for group 1 farms. The final general crop acreage allotments for group 2 farms shall be entered in column 29, Form SR-404-G.

(2) Area B. The State office shall check to see that every farm listed on Form SR-304-G has been included on Forms SR-404-G. The State office shall also review the farms listed on group 1-GA to determine that all farms in the county, covered by a Form SR-301, on which general crops or livestock are normally produced for market have been listed thereon. If any of such farms has been omitted, Forms SR-404-G shall be returned to the county office with instructions for the relisting of farms in the proper groups. The State office shall check the data in the box at the top of the county summary page for each group and each entry in, as well as the total of, column 24 for group 1-GA farms. Item 1 on the summary page for group 1-GB farms must not exceed the difference between the total of column 24 for group 1-GA farms and the total of the general crop acreage allotments approved for all farms on Forms SR-304-G under the 1939 program.

The total of column 27 for group 1-GA farms shall be checked to determine that such total is not in excess of the general crop acreage allotment as shown in item 6 on the summary page for such farms. The total of column 27 for

group 1-GB farms shall be checked to determine that such total is not in excess of the general crop acreage allotment as shown in item 4 on the summary page for such farms. The total of column 27 for group 2 farms shall be checked to determine that such total is not in excess of the unallotted acreage remaining in item 3 on the summary page for group 1-GB farms.

If the total of column 27 for any group is in excess of the respective group allotment, Forms SR-404-G shall be returned to the county office for further adjustment by the county committee.

After Forms SR-404-G have been audited and approved, the acreage allotments in column 27 shall be transferred to column 29.

(3) Determination of total soil-depleting allotments and return of First Tabulation to county office. - The instructions printed in the heading of column 31 shall be disregarded. The total soil-depleting acreage allotment for each farm shall be the sum of the entries in columns 5, 10, 15, 19, and 29, and shall be entered in column 31 in red ink. The general crop acreage allotment as shown on Forms SR-404-G is only a step in determining the total soil-depleting acreage allotment and will not be used as a basis for computing payments or deductions under the 1940 Agricultural Conservation Program.

When Forms SR-404-G have been audited and approved, the First Tabulation shall be returned to the county office and the county committee instructed to notify producers of their 1940 total soil-depleting acreage allotments, as shown in column 31, in accordance with section 93 hereof.

Sec. 95. County office instructions for Final Tabulation. -

A. FINAL TABULATION ON FORMS SR-404-G

After the reconstitution of farms has been approved in accordance with the instructions contained in section 102 hereof and after the new farm acreage allotments have been determined, data for all farms shall be listed on Form SR-404-G according to the 1940 serial number in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number	Form SR-301 or Form SR-404-G, First Tabulation
2. 1940 serial number	Form SR-301, if renumbered in 1940
3. Name of operator	Form SR-301

COTTON

4. 1940 acreage	See section 99 hereof
5. Approved cotton allotment	Column 15, Form ACP-108 (column 18 if any unused allotments are released or re-appportioned in the county)
6. Preliminary yield	Line 7, column H, Table 1, Form SR-301 (See section 8 hereof)
7. Approved yield	For use in State office
8. Approved production	For use in State office

FLORIDA CELERY

4. 1940 acreage	See section 99 hereof
5. Approved allotment	Column 10 or 11, whichever is applicable, Form SR-404-C
6. Preliminary yield	Line 11, column I, Table 2, Form SR-301
7. Approved yield	For use in State office
8. Approved production	Leave blank

FLUE-CURED TOBACCO

9. 1940 acreage	See section 99 hereof
10. Approved allotment	Applicable Form 40-Tobacco
11. Preliminary yield	Leave blank
12. Approved yield	Applicable Form 40-Tobacco
13. Approved production	Leave blank pending instructions

BURLEY TOBACCO

9. 1940 acreage	See section 99 hereof
10. Approved allotment	Applicable Form 40-Tobacco
11. Preliminary yield	Leave blank

- | | |
|-------------------------|----------------------------------|
| 12. Approved yield | Applicable Form 40-Tobacco |
| 13. Approved production | Leave blank pending instructions |

TYPE 62 TOBACCO

- | | |
|-------------------------|---|
| 9. 1940 acreage | See section 99 hereof |
| 10. Approved allotment | Column 7 or 10, whichever is applicable, Form SR-404-T 62 |
| 11. Preliminary yield | Line 11, column E, Table 2, Form SR-301
(See section 33 c, hereof) |
| 12. Approved yield | For use in State office |
| 13. Approved production | Leave blank |

RICE

- | | |
|-------------------------|---|
| 9. 1940 acreage | See section 99 hereof |
| 10. Approved allotment | Column 9, Form SR-404-R |
| 11. Preliminary yield | Line 7, column E, Table 3, Form SR-301
(See section 43 hereof) |
| 12. Approved yield | For use in State office |
| 13. Approved production | Leave blank pending instructions |

PEANUTS

- | | |
|------------------------|---|
| 14. 1940 acreage | See section 99 hereof |
| 15. Approved allotment | Column 10, Form SR-404-P |
| 16. Preliminary yield | Line 7, column K, Table 3, Form SR-301
(See section 63 hereof) |
| 17. Approved yield | For use in State office |

POTATOES

- | | |
|------------------------|---|
| 14. 1940 acreage | See section 99 hereof |
| 15. Approved allotment | Column 11, Form SR-404-Po |
| 16. Preliminary yield | Line 7, column K, Table 3, Form SR-301
(See section 53 hereof) |

17. Approved yield	For use in State office
--------------------	-------------------------

SUGARCANE FOR SUGAR

14. 1940 acreage	See section 99 hereof
15. Approved allotment	1940 proportionate share
16. Preliminary yield	Leave blank
17. Approved yield	Leave blank

WHEAT

18. 1940 acreage	See section 99 hereof
19. Approved allotment	Column 9 or 10, whichever is applicable, Form SR-404-W
20. Approved yield	Column 12, Form SR-404-W

COMMERCIAL VEGETABLES

18. 1940 acreage	See section 99 hereof
19. Approved allotment	Column 11, Form SR-404-V
20. Approved yield	Leave blank
21. 1939 measured tilled acreage	Section IV, Form SR-312
22. 1939 total soil-depleting acreage allotment	Leave blank
23. Total 1940 special allotments	Leave blank
24. Indicated 1940 general allotment	Leave blank
25. 1939 acreage general crops	Leave blank
26. Preliminary general allotment - community committee	Leave blank
27. Preliminary general allotment - county committee	Leave blank

28. 1939 approved productivity	Area A - column 20, Form SR-304-G ^{1/} Area B - leave blank
29. Approved general acreage allotment	Column 29, Form SR-404-G, First Tabulation
30. Approved productivity	Area A - see instructions in sub-section B below Area B - leave blank
31. 1940 total soil-depleting acreage allotment	Column 31, Form SR-404-G, First Tabulation
32. 1940 acreage general crops	Leave blank pending instructions

1/ If a productivity index was not approved for the farm in 1939, the county committee shall determine and enter a preliminary productivity index.

B. AREA A - PRODUCTIVITY INDEXES

Committee recommendations of the productivity of the farm will be based upon the normal yield per acre for the farm of the principal general soil-depleting crop in the county as compared with the normal yield per acre for such crop in the county. If the yield of the principal general crop in the county does not accurately reflect the productivity of a farm, the yield of another crop that does reflect the productivity of the farm may be used. For farms participating in the 1939 program the 1939 productivity index, as shown in column 28, will be the productivity index for 1940 unless adjusted by the county committee. For farms for which a 1939 productivity index was not determined, the community committee shall enter in column 28 a productivity index for the farm. The productivity index for any farm shall be fair and equitable as compared with the productivity index for other farms in the county having similar soils or productive capacity and as contrasted with other farms in the county having different soils or productive capacity.

The productivity indexes approved by the county committee shall be entered in column 30. Enter in the box below column 30 on each page the total of the extensions obtained by multiplying the acreage allotment in column 29 by the productivity index in column 30. The page totals so obtained shall be entered on the county summary and the county total obtained. The weighted average productivity index for all farms in the county or the administrative area determined by dividing the total of column 29 by the total of the production extensions entered in the box below column 30 shall not exceed 100 percent.

C. TRANSMITTAL OF FINAL TABULATION TO STATE OFFICE

After the tabulation of Forms SR-404-G has been completed and normal yields for each farm (and productivity indexes in Area A) have been recommended in accordance with the applicable instructions in this Bulletin 402, the Final Tabulation shall be transmitted to the State office, together with Forms SR-301 (and in Area A, a list of the serial numbers for farms for which the operators have elected to be non-general allotment farms in 1940) and the First Tabulation of Forms SR-404-G, for audit and approval if found to be correct.

Sec. 96. State office instructions for auditing Final Tabulation. - Upon receipt of the Final Tabulation, together with Forms SR-301 and the First Tabulation on Form SR-404-G, the State office shall audit the Final Tabulation as follows:

(1) The 1939 and 1940 serial numbers and the name of the operator must agree with Form SR-301;

(2) The final farm acreage allotment for each commodity and the total soil-depleting allotment shall be checked to determine that each has been entered in accordance with the instructions contained in section 95 hereof;

(3) The preliminary yield for each commodity shall be checked to determine that each has been entered in accordance with the instructions contained in section 95 hereof; and final farm yields for each commodity shall be determined in accordance with the instructions contained in the applicable parts of this Bulletin 402;

(4) Each entry in column 21 must agree with the entry in line 1, column D, Section I, Form SR-301; and

(5) The weighted average of all productivity indexes entered in column 30 shall be checked to determine that such weighted average is not in excess of 100.

In the event an incorrect entry is found, it shall be lined out, but not erased; and the correct entry inserted immediately above, using a red pencil.

Non-general allotment farms in Area A shall be designated by encircling the line number in the right margin, using a green pencil.

Non-allotment wheat farms shall be designated by encircling the line number in the left margin, using a brown pencil.

The final special crop acreage allotment for each new farm (group C-2 and group 2), shown on the applicable listing sheet, shall be checked with the appropriate entry for the same farm on

Form SR-404-G, Final Tabulation, and such entry on the Final Tabulation shall be encircled, using a green pencil. The final acreage allotments for new farms shall be determined and entered on Form SR-404-G as provided in section 99 hereof.

When the Final Tabulation has been audited and when final yields have been determined and approved, the State office shall prepare a copy of the Final Tabulation which shall be retained in the State office files, together with the First Tabulation. The county office copy of the Final Tabulation shall then be returned to the county office, together with the Forms SR-301, and the county committee shall be instructed to notify producers of the final farm yields (and productivity indexes in Area A), as provided in section 97 hereof.

Sec. 97. Notification of normal yields and productivity indexes. - When the approved Final Tabulation on Form SR-404-G has been received in the county office the final approved 1940 farm yields, and, in Area A, the approved 1940 productivity index, will have been entered in the applicable columns on Forms SR-404-G. Each operator shall be immediately notified on Form SR-436, "Notice of 1940 Farm Normal Yield(s) and Productivity Index".

Form SR-436 shall be prepared in duplicate. Enter in the spaces provided the name of the county, the State and county code and farm serial number, the name of the operator, and the 1939 tilled acreage. The approved farm yield for each commodity shall be entered in the spaces provided.

After all entries have been made on Forms SR-436 and have been carefully checked, the original Forms SR-436 shall be signed by the chairman of the county committee and mailed to the operators. The copies of Forms SR-436 shall be retained in the permanent files of the county office.

Sec. 98. Non-general allotment farms in Area A. - Non-general allotment farm means a farm for which a total soil-depleting acreage allotment (excluding the cotton acreage allotment) of 20 acres or less is determined and the persons having an interest in the general soil-depleting crops planted on the farm in 1940 elect to have such farm considered as a non-general allotment farm.

In accordance with the above, the persons on each farm for which either the total soil-depleting allotment or the difference between the total allotment and the cotton acreage allotment does not exceed 20 acres must be given the opportunity to elect as to whether or not the farm is to be considered a non-general allotment farm under the 1940 Agricultural Conservation Program. Accordingly, a letter shall be addressed to the 1940 operator of each such farm advising him of this opportunity. There shall be enclosed with the letter a notice to be signed by all persons having an interest in the general crops on the farm in 1940 if they wish to have the farm considered as a non-general allotment farm.

In order for any farm to be considered a non-general allotment farm under the 1940 program, the above-mentioned notice must be filed with the county office not later than March 31, 1940.^{1/}

The letter to the operator of each farm eligible to be considered as a non-general allotment farm should read substantially as follows:

"Dear Sir:

"The records of this office show that you are the 1940 operator of the farm, covered by work sheet serial number _____, which is eligible to be considered as a 'non-general allotment farm' under the 1940 Agricultural Conservation Program. By non-general allotment farm is meant, 'A farm for which the total soil-depleting allotment determined for the farm, less the cotton allotment, if any, determined for the farm, is 20 acres or less and the persons having an interest in the general crops planted on the farm elect to have such farm considered as a non-general allotment farm for 1940'. The total acreage allotment for the above-indicated farm less the cotton allotment, if any, is _____ acres.

"If the farm is considered as a non-general allotment farm, no payment will be made with respect to general crops on the farm; however, as many as 20 acres of soil-depleting crops, other than cotton, may be planted in 1940 without incurring a deduction for overplanting the total soil-depleting allotment, and a larger soil-building allowance will be available than could otherwise be established.

"If the persons having an interest in the general crops planted on the farm in 1940 wish to have the farm considered as a non-general allotment farm, the enclosed form must be executed by all persons having an interest in the general crops planted on the farm in 1940 and filed with this office not later than March 31, 1940.

Secretary
County Agricultural Conservation
Association"

The work sheet serial number to be entered in the first paragraph of the letter shall be secured from Form SR-404-G. The acreage to be entered in the last line of the first paragraph of the letter shall be the total soil-depleting acreage allotment in

^{1/} Or such earlier date as may be recommended for any county or area by the State committee and approved by the director of the Southern Division.

column 31, Form SR-404-G, minus the final cotton acreage allotment, if any, in column 5.

The form to be enclosed for execution by the persons on the farm in the event they elect to have the farm considered as a non-general allotment farm should read substantially as follows:

" _____, Secretary
(Name)

County Agricultural Conservation Association,

(Address)

"Dear Sir:

"In accordance with your letter enclosing this notice, we, the undersigned producers, are all the persons who will have an interest in the general soil-depleting crops planted, or to be planted on the farm in 1940, and we hereby elect to have this farm, covered by work sheet serial number _____, considered as a non-general allotment farm for the year 1940. By this election we understand that no payment will be made with respect to general crops on this farm in 1940, but that the maximum payment which may be earned by carrying out soil-building practices on the farm will be increased and that we may grow soil-depleting crops, other than cotton, on as many as 20 acres of land on this farm without incurring a deduction because of overplanting the total acreage allotment.

(Date)

(Signature)

(Date)

(Signature)

(Date)

(Signature)

(Date)

(Signature)

(Date)

(Signature)

Sec. 99. Tabulation of 1940 crop acreages and determination of allotments for new farms. -

A. EXECUTION OF COLUMNS 4, 9, 14, AND 18, FORM SR-404-G

In order that county summaries of the acreages devoted to special soil-depleting crops in 1940 may be obtained when requested,

the 1940 measured acreages for each farm shall be entered in the applicable columns after performance has been checked. As soon as the 1940 acreages of special soil-depleting crops have been entered on the 1940 performance report, they shall be transferred promptly to Form SR-404-G.

The first measurement of the cotton acreage for each farm shall be entered in column 4 (b), Form SR-404-G. In the event the cotton acreage is remeasured, the final measurement shall be entered in column 4 (a), and the entry in column 4 (b) for the same farm shall be encircled, using a red pencil.

Instructions for obtaining totals of the 1940 crop acreage will be transmitted at a later date.

B. DETERMINATION OF ALLOTMENTS FOR NEW FARMS

The county office shall prepare a tabulation of all farms for which a new allotment for any special crop has been determined. The serial number for each farm shall be entered in column 1; the name of the operator shall be entered in column 2; the 1940 acreage allotment shall be entered in column 3; and the 1940 measured acreage for the same crop shall be entered in column 4. A separate tabulation shall be prepared, and designated "1940 Measured Acreage on New Allotment Farms", for each special commodity and all new special crop acreage allotments (group C-2 and group 2) established in the county shall be listed on the applicable special crop tabulation. The name of the special crop shall be entered to the right of the title of each tabulation.

The county office shall compare the acreage allotment with the measured acreage for the same farm on each special crop tabulation. For farms for which the measured acreage is smaller than the allotment, a line shall be drawn through the allotment shown for the farm on Form SR-404-G and the 1940 measured acreage shall be entered in the same space immediately above, using a red pencil. The county office shall then transmit to the State office the tabulations, "1940 Measured Acreage on New Allotment Farms", for all special crops for which new crop acreage allotments were established in the county.

Upon receipt of such tabulation in the State office, a check shall be made to determine that all farms for which new acreage allotments were established in the county are represented thereon. The State office shall then correct its copy of the Final Tabulation of Form SR-404-G in accordance with the same procedure outlined above for the county office.